

# RATIO SCHEDULE

## RATIO SCHEDULE FOR PRORATING PERSONAL EXEMPTIONS

**For taxpayers who were not residents for the full taxable year.**

Column 2 is the decimal fraction by which the full personal exemptions must be multiplied in order to obtain the amount of the personal exemptions allowable by law. Column 2, in combination with Column 1, is for use with respect to a person who

becomes a resident of Virginia, whether domiciliary or actual, for purposes of income taxation, by moving to Virginia from out of Virginia during the taxable year. (Read down.)

with respect to a person who moved to a place out of Virginia during the taxable year with the bona fide intention of continuing actually to abide permanently without Virginia. (Read up.)

Column 2, in combination with Column 3, is for use

Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.
Jan. 1	1.000	Dec. 31	Mar. 15	.800	Oct. 19	May 27	.600	Aug. 7	Aug. 8	.400	May 26	Oct. 20	.200	Mar. 14
Jan. 2	.997	Dec. 30	Mar. 16	.797	Oct. 18	May 28	.597	Aug. 6	Oct. 21	.197	May 25	Oct. 21	.197	Mar. 13
Jan. 3	.995	Dec. 29	Mar. 17	.795	Oct. 17	May 29	.595	Aug. 5	Oct. 22	.195	May 24	Oct. 22	.195	Mar. 12
Jan. 4	.992	Dec. 28	Mar. 18	.792	Oct. 16	May 30	.592	Aug. 4	Oct. 23	.192	May 23	Oct. 23	.192	Mar. 11
Jan. 5	.989	Dec. 27	Mar. 19	.789	Oct. 15	May 31	.589	Aug. 3	Oct. 24	.189	May 22	Oct. 24	.189	Mar. 10
Jan. 6	.986	Dec. 26	Mar. 20	.786	Oct. 14			Aug. 2	Oct. 25	.186	May 21	Oct. 25	.186	Mar. 9
Jan. 7	.984	Dec. 25	Mar. 21	.784	Oct. 13	June 1	.586	Aug. 1	Oct. 26	.184	May 20	Oct. 26	.184	Mar. 8
Jan. 8	.981	Dec. 24	Mar. 22	.781	Oct. 12	June 2	.584		Oct. 27	.181	May 19	Oct. 27	.181	Mar. 7
Jan. 9	.978	Dec. 23	Mar. 23	.778	Oct. 11	June 3	.581	Aug. 1	Oct. 28	.178	May 18	Oct. 28	.178	Mar. 6
Jan. 10	.975	Dec. 22	Mar. 24	.775	Oct. 10	June 4	.578	Aug. 1	Oct. 29	.175	May 17	Oct. 29	.175	Mar. 5
Jan. 11	.973	Dec. 21	Mar. 25	.773	Oct. 9	June 5	.575	Aug. 1	Oct. 30	.173	May 16	Oct. 30	.173	Mar. 4
Jan. 12	.970	Dec. 20	Mar. 26	.770	Oct. 8	June 6	.573	Aug. 1	Oct. 31	.170	May 15	Oct. 31	.170	Mar. 3
Jan. 13	.967	Dec. 19	Mar. 27	.767	Oct. 7	June 7	.570	Aug. 1	Nov. 1	.167	May 14	Nov. 1	.167	Mar. 2
Jan. 14	.964	Dec. 18	Mar. 28	.764	Oct. 6	June 8	.567	Aug. 1	Nov. 2	.164	May 13	Nov. 2	.164	Mar. 1
Jan. 15	.962	Dec. 17	Mar. 29	.762	Oct. 5	June 9	.564	Aug. 1	Nov. 3	.162	May 12	Nov. 3	.162	Feb. 28
Jan. 16	.959	Dec. 16	Mar. 30	.759	Oct. 4	June 10	.562	Aug. 1	Nov. 4	.159	May 11	Nov. 4	.159	Feb. 27
Jan. 17	.956	Dec. 15	Mar. 31	.756	Oct. 3	June 11	.559	Aug. 1	Nov. 5	.156	May 10	Nov. 5	.156	Feb. 26
Jan. 18	.953	Dec. 14	Apr. 1	.753	Oct. 2	June 12	.556	Aug. 1	Nov. 6	.153	May 9	Nov. 6	.153	Feb. 25
Jan. 19	.951	Dec. 13	Apr. 2	.751	Oct. 1	June 13	.553	Aug. 1	Nov. 7	.151	May 8	Nov. 7	.151	Feb. 24
Jan. 20	.948	Dec. 12	Apr. 3	.748	Sept. 30	June 14	.551	Aug. 1	Nov. 8	.148	May 7	Nov. 8	.148	Feb. 23
Jan. 21	.945	Dec. 11	Apr. 4	.745	Sept. 29	June 15	.548	Aug. 1	Nov. 9	.145	May 6	Nov. 9	.145	Feb. 22
Jan. 22	.942	Dec. 10	Apr. 5	.742	Sept. 28	June 16	.545	Aug. 1	Nov. 10	.142	May 5	Nov. 10	.142	Feb. 21
Jan. 23	.940	Dec. 9	Apr. 6	.740	Sept. 27	June 17	.542	Aug. 1	Nov. 11	.140	May 4	Nov. 11	.140	Feb. 20
Jan. 24	.937	Dec. 8	Apr. 7	.737	Sept. 26	June 18	.540	Aug. 1	Nov. 12	.137	May 3	Nov. 12	.137	Feb. 19
Jan. 25	.934	Dec. 7	Apr. 8	.734	Sept. 25	June 19	.537	Aug. 1	Nov. 13	.134	May 2	Nov. 13	.134	Feb. 18
Jan. 26	.932	Dec. 6	Apr. 9	.732	Sept. 24	June 20	.534	Aug. 1	Nov. 14	.132	May 1	Nov. 14	.132	Feb. 17
Jan. 27	.929	Dec. 5	Apr. 10	.729	Sept. 23	June 21	.532	Aug. 1	Nov. 15	.129	May 1	Nov. 15	.129	Feb. 16
Jan. 28	.926	Dec. 4	Apr. 11	.726	Sept. 22	June 22	.529	Aug. 1	Nov. 16	.126	May 1	Nov. 16	.126	Feb. 15
Jan. 29	.923	Dec. 3	Apr. 12	.723	Sept. 21	June 23	.526	Aug. 1	Nov. 17	.123	Apr. 30	Nov. 17	.123	Feb. 14
Jan. 30	.921	Dec. 2	Apr. 13	.721	Sept. 20	June 24	.523	Aug. 1	Nov. 18	.121	Apr. 29	Nov. 18	.121	Feb. 13
Jan. 31	.918	Dec. 1	Apr. 14	.718	Sept. 19	June 25	.521	Aug. 1	Nov. 19	.118	Apr. 28	Nov. 19	.118	Feb. 12
Feb. 1	.915	Nov. 30	Apr. 15	.715	Sept. 18	June 26	.518	Aug. 1	Nov. 20	.115	Apr. 27	Nov. 20	.115	Feb. 11
Feb. 2	.912	Nov. 29	Apr. 16	.712	Sept. 17	June 27	.515	Aug. 1	Nov. 21	.112	Apr. 26	Nov. 21	.112	Feb. 10
Feb. 3	.910	Nov. 28	Apr. 17	.710	Sept. 16	June 28	.512	Aug. 1	Nov. 22	.110	Apr. 25	Nov. 22	.110	Feb. 9
Feb. 4	.907	Nov. 27	Apr. 18	.707	Sept. 15	June 29	.510	Aug. 1	Nov. 23	.107	Apr. 24	Nov. 23	.107	Feb. 8
Feb. 5	.904	Nov. 26	Apr. 19	.704	Sept. 14	June 30	.507	Aug. 1	Nov. 24	.104	Apr. 23	Nov. 24	.104	Feb. 7
Feb. 6	.901	Nov. 25	Apr. 20	.701	Sept. 13	July 1	.504	Aug. 1	Nov. 25	.101	Apr. 22	Nov. 25	.101	Feb. 6
Feb. 7	.899	Nov. 24	Apr. 21	.699	Sept. 12	July 2	.501	Aug. 1	Nov. 26	.099	Apr. 21	Nov. 26	.099	Feb. 5
Feb. 8	.896	Nov. 23	Apr. 22	.696	Sept. 11	July 3	.499	Aug. 1	Nov. 27	.096	Apr. 20	Nov. 27	.096	Feb. 4
Feb. 9	.893	Nov. 22	Apr. 23	.693	Sept. 10	July 4	.496	Aug. 1	Nov. 28	.093	Apr. 19	Nov. 28	.093	Feb. 3
Feb. 10	.890	Nov. 21	Apr. 24	.690	Sept. 9	July 5	.493	Aug. 1	Nov. 29	.090	Apr. 18	Nov. 29	.090	Feb. 2
Feb. 11	.888	Nov. 20	Apr. 25	.688	Sept. 8	July 6	.490	Aug. 1	Nov. 30	.088	Apr. 17	Nov. 30	.088	Feb. 1
Feb. 12	.885	Nov. 19	Apr. 26	.685	Sept. 7	July 7	.488	Aug. 1	Dec. 1	.085	Apr. 16	Dec. 1	.085	Jan. 31
Feb. 13	.882	Nov. 18	Apr. 27	.682	Sept. 6	July 8	.485	Aug. 1	Dec. 2	.082	Apr. 15	Dec. 2	.082	Jan. 30
Feb. 14	.879	Nov. 17	Apr. 28	.679	Sept. 5	July 9	.482	Aug. 1	Dec. 3	.079	Apr. 14	Dec. 3	.079	Jan. 29
Feb. 15	.877	Nov. 16	Apr. 29	.677	Sept. 4	July 10	.479	Aug. 1	Dec. 4	.077	Apr. 13	Dec. 4	.077	Jan. 28
Feb. 16	.874	Nov. 15	Apr. 30	.674	Sept. 3	July 11	.477	Aug. 1	Dec. 5	.074	Apr. 12	Dec. 5	.074	Jan. 27
Feb. 17	.871	Nov. 14	May 1	.671	Sept. 2	July 12	.474	Aug. 1	Dec. 6	.071	Apr. 11	Dec. 6	.071	Jan. 26
Feb. 18	.868	Nov. 13	May 2	.668	Sept. 1	July 13	.471	Aug. 1	Dec. 7	.068	Apr. 10	Dec. 7	.068	Jan. 25
Feb. 19	.866	Nov. 12	May 3	.666	Aug. 31	July 14	.468	Aug. 1	Dec. 8	.066	Apr. 9	Dec. 8	.066	Jan. 24
Feb. 20	.863	Nov. 11	May 4	.663	Aug. 30	July 15	.466	Aug. 1	Dec. 9	.063	Apr. 8	Dec. 9	.063	Jan. 23
Feb. 21	.860	Nov. 10	May 5	.660	Aug. 29	July 16	.463	Aug. 1	Dec. 10	.060	Apr. 7	Dec. 10	.060	Jan. 22
Feb. 22	.858	Nov. 9	May 6	.658	Aug. 28	July 17	.460	Aug. 1	Dec. 11	.058	Apr. 6	Dec. 11	.058	Jan. 21
Feb. 23	.855	Nov. 8	May 7	.655	Aug. 27	July 18	.458	Aug. 1	Dec. 12	.055	Apr. 5	Dec. 12	.055	Jan. 20
Feb. 24	.852	Nov. 7	May 8	.652	Aug. 26	July 19	.455	Aug. 1	Dec. 13	.052	Apr. 4	Dec. 13	.052	Jan. 19
Feb. 25	.849	Nov. 6	May 9	.649	Aug. 25	July 20	.452	Aug. 1	Dec. 14	.049	Apr. 3	Dec. 14	.049	Jan. 18
Feb. 26	.847	Nov. 5	May 10	.647	Aug. 24	July 21	.449	Aug. 1	Dec. 15	.047	Apr. 2	Dec. 15	.047	Jan. 17
Feb. 27	.844	Nov. 4	May 11	.644	Aug. 23	July 22	.447	Aug. 1	Dec. 16	.044	Apr. 1	Dec. 16	.044	Jan. 16
Feb. 28	.841	Nov. 3	May 12	.641	Aug. 22	July 23	.444	Aug. 1	Dec. 17	.041	Mar. 31	Dec. 17	.041	Jan. 15
Mar. 1	.838	Nov. 2	May 13	.638	Aug. 21	July 24	.441	Aug. 1	Dec. 18	.038	Mar. 30	Dec. 18	.038	Jan. 14
Mar. 2	.836	Nov. 1	May 14	.636	Aug. 20	July 25	.438	Aug. 1	Dec. 19	.036	Mar. 29	Dec. 19	.036	Jan. 13
Mar. 3	.833	Oct. 31	May 15	.633	Aug. 19	July 26	.436	Aug. 1	Dec. 20	.033	Mar. 28	Dec. 20	.033	Jan. 12
Mar. 4	.830	Oct. 30	May 16	.630	Aug. 18	July 27	.433	Aug. 1	Dec. 21	.030	Mar. 27	Dec. 21	.030	Jan. 11
Mar. 5	.827	Oct. 29	May 17	.627	Aug. 17	July 28	.430	Aug. 1	Dec. 22	.027	Mar. 26	Dec. 22	.027	Jan. 10
Mar. 6	.825	Oct. 28	May 18	.625	Aug. 16	July 29	.427	Aug. 1	Dec. 23	.025	Mar. 25	Dec. 23	.025	Jan. 9
Mar. 7	.822	Oct. 27	May 19	.622	Aug. 15	July 30	.425	Aug. 1	Dec. 24	.022	Mar. 24	Dec. 24	.022	Jan. 8
Mar. 8	.819	Oct. 26	May 20	.619	Aug. 14	July 31	.422	Aug. 1	Dec. 25	.019	Mar. 23	Dec. 25	.019	Jan. 7
Mar. 9	.816	Oct. 25	May 21	.616	Aug. 13	Aug. 1	.419	Aug. 1	Dec. 26	.016	Mar. 22	Dec. 26	.016	Jan. 6
Mar. 10	.814	Oct. 24	May 22	.614	Aug. 12	Aug. 2	.416	Aug. 1	Dec. 27	.014	Mar. 21	Dec. 27	.014	Jan. 5
Mar. 11	.811	Oct. 23	May 23	.611	Aug. 11	Aug. 3	.414	Aug. 1	Dec. 28	.011	Mar. 20	Dec. 28	.011	Jan. 4
Mar. 12	.808	Oct. 22	May 24	.608	Aug. 10	Aug. 4	.411	Aug. 1	Dec. 29	.008	Mar. 19	Dec. 29	.008	Jan. 3
Mar. 13	.805	Oct. 21	May 25	.605	Aug. 9	Aug. 5	.408	Aug. 1	Dec. 30	.005	Mar. 18	Dec. 30	.005	Jan. 2
Mar. 14	.803	Oct. 20	May 26	.603	Aug. 8	Aug. 6	.405	Aug. 1	Dec. 31	.003	Mar. 17	Dec. 31	.003	Jan. 1
						Aug. 7	.403	Aug. 1			Mar. 16			