

# 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 outside of Virginia during the taxable year with the bona fide intention of continuing reside permanently outside of Virginia (read up).

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

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