



| | | |
|--|-------|----------------------------|
| Your first name | M.I. | Last name including suffix |
| Spouse's first name (joint returns only) | M.I. | Last name including suffix |
| Number and Street – If this is a change, you must fill in oval | | |
| City, town, or post office | State | ZIP Code |

The diagram shows a form layout with the following fields and labels:

- Social Security Number:** A 9-digit field with a dashed line separator after the third digit. It has checkboxes for "You" and "Spouse".
- First 4 letters of last name:** A 4-character field.
- Birth Date (mm-dd-yyyy):** A date field with a dashed line separator after the second digit. It has checkboxes for "You" and "Spouse".
- Deceased:** A field with a checkbox.
- Locality Code:** A 3-character field.

Fill in all ovals that apply:

| | | | |
|--|--|--|--|
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| | Customer ID | | | | | | VA Driver's License Information | | | | Issue Date | | | |
|--------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| You | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Spouse | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Exemptions Add Sections A and B. Enter the sum on Line 12.

| You | Spouse if Filing Status 2 | Dependents | Total Section A |
|-----|------------------------------|------------|-----------------|
| 1 | + | + | = |

| | | | | | | | | | | | |
|----------------------|--|----------------------|--|----------------------|--|----------------------|--|---|--|----------------------|----------------------|
| You 65 or over | | + Spouse 65 or over | | + You Blind | | + Spouse Blind | | = | | X \$800 = | Total Section B |
| <input type="text"/> | | <input type="text"/> | | <input type="text"/> | | <input type="text"/> | | | | <input type="text"/> | <input type="text"/> |

Filing Status Enter in box (1 = Single, 2 = Joint, and 3 = Married Filing Separately)

Code Federal head of household? Filing Status 1 only YES ☒ ☐

If Filing Status 3, enter spouse's SSN in the Spouse's Social Security Number box at top of form and enter Spouse's Name

- - - Do you need to file? See Line 9 and Instructions - - -

- | | | | | | | | | | | | | |
|-----|--|----|--|--|--|--|--|--|--|--|--|---|
| 1. | Adjusted Gross Income from federal return - <i>Not federal taxable income</i> | 1 | | | | | | | | | | |
| 2. | Additions from enclosed Schedule ADJ, Line 3..... | 2 | | | | | | | | | | |
| 3. | Add Lines 1 and 2 | 3 | | | | | | | | | | |
| 4. | Age Deduction. See Instructions. Be sure to provide date of birth above. | | | | | | | | | | | |
| | You <table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table> . 00 + Spouse <table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table> . 00 = | | | | | | | | | | | 4 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 5. | Social Security and equivalent Tier 1 Railroad Retirement benefits if taxable on federal return | 5 | | | | | | | | | | |
| 6. | State Income Tax refund or overpayment credit (reported as income on federal return) | 6 | | | | | | | | | | |
| 7. | Subtractions from enclosed Schedule ADJ, Line 7 | 7 | | | | | | | | | | |
| 8. | Add Lines 4, 5, 6, and 7 | 8 | | | | | | | | | | |
| 9. | Virginia Adjusted Gross Income (VAGI) - Subtract Line 8 from Line 3. Enter the result on this line. Note: If less than \$11,950 for Filing Status 1 or 3; or \$23,900 for Filing Status 2, your tax is \$0.00 ... | 9 | | | | | | | | | | |
| 10. | Itemized Deductions from Virginia Schedule A. See instructions. | 10 | | | | | | | | | | |
| 11. | If you do not claim itemized deductions on Line 10, enter standard deduction. See instructions. | 11 | | | | | | | | | | |
| 12. | Exemptions. Sum of total from Exemption Section A plus Exemption Section B..... | 12 | | | | | | | | | | |
| 13. | Deductions from Schedule ADJ, Line 9..... | 13 | | | | | | | | | | |
| 14. | Add Lines 10, 11, 12, and 13 | 14 | | | | | | | | | | |
| 15. | Virginia Taxable Income - Subtract Line 14 from Line 9 | 15 | | | | | | | | | | |

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Social Security Number

- 16. Amount of Tax from Tax Table or Tax Rate Schedule (round to whole dollars)
17. Spouse Tax Adjustment (STA). Filing Status 2 only. Enter Spouse's VAGI in box here and STA amount on Line 17.
18. Net Amount of Tax - Subtract Line 17 from Line 16
19. Virginia income tax withheld for 2025. Enclose copies of Forms W-2, W-2G, 1099, and/or VK-1.
19a. Your Virginia withholding
19b. Spouse's Virginia withholding (Filing Status 2 only)
20. Estimated tax payments for taxable year 2025 (from Form 760ES)
21. Amount of 2024 overpayment applied toward 2025 estimated tax
22. Extension Payments (from Form 760IP)
23. Tax Credit for Low-Income Individuals or Earned Income Credit from Sch. ADJ, Line 17
24. Credit for Tax Paid to Another State from Schedule OSC, Line 21. You must enclose Schedule OSC and a copy of all other state returns
25. Credits from enclosed Schedule CR, Section 5, Part 1, Line 1A
26. Add Lines 19a through 25
27. If Line 26 is less than Line 18, subtract Line 26 from Line 18. This is the Tax You Owe
28. If Line 18 is less than Line 26, subtract Line 18 from Line 26. This is Your Tax Overpayment
29. Amount of overpayment you want credited to next year's estimated tax
30. Commonwealth Savers (formerly Virginia529 and ABLE) Contributions from Schedule VAC, Section I, Line 6
31. Other Voluntary Contributions from Schedule VAC, Section II, Line 14
32. Addition to Tax, Penalty, and Interest from enclosed Schedule ADJ, Line 21. See instructions
33. Sales and Use Tax is due on Internet, mail order, and out-of-state purchases (Consumer's Use Tax). See instructions
34. Add Lines 29 through 33
35. If you owe tax on Line 27, add Lines 27 and 34. OR If Line 28 is less than Line 34, subtract Line 28 from Line 34. Enclose payment or pay at www.tax.virginia.gov
36. If Line 28 is greater than Line 34, subtract Line 34 from Line 28. YOUR REFUND

Grid for Social Security Number and tax amounts (0.00)

DIRECT BANK DEPOSIT (refunds only) Bank Routing Transit Number Bank Account Number Checking Savings

I (We) authorize the Dept. of Taxation to discuss this return with my (our) preparer. I agree to obtain my Form 1099-G at www.tax.virginia.gov. I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct, and complete return.

Signature and Date fields for Preparer, Spouse, and Taxpayer. Includes fields for Your Phone, Spouse's Phone, ID Theft PIN, Preparer's Name, Firm Name, Phone Number, Filing Election, and Preparer's PTIN.