

WEB **2025 Virginia Form 760**
Resident Income Tax Return
 File by May 1, 2026 — USE BLACK INK

2601031
 Rev. 05/25



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

Social Security Number			First 4 letters of last name
You	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse	<input type="text"/>	<input type="text"/>	<input type="text"/>
Birth Date (mm-dd-yyyy)			Deceased
You	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse	<input type="text"/>	<input type="text"/>	<input type="text"/>
Locality Code			<input type="text"/>

I/we authorize the sharing of certain information from Form 760 and Schedule HCI with the Dept. of Medical Assistance Services (DMAS), the Dept. of Social Services (VDSS), and the Virginia Health Benefit Exchange (VHBE) to determine eligibility for medical assistance services and/or health coverage as described in the instructions.

Fill in all ovals that apply:		Overseas on due date	Customer ID	VA Driver's License Information	Issue Date
<input type="checkbox"/>	<input type="checkbox"/>	Federal Schedule C filed	You <input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="checkbox"/>	Earned Income Credit on federal return	Spouse <input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="checkbox"/>	Amount claimed:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Filing Status Enter in box (1 = Single, 2 = Joint, and 3 = Married Filing Separately)		Exemptions Add Sections A and B. Enter the sum on Line 12.			
Code	<input type="checkbox"/> Federal head of household? Filing Status 1 only YES	You 1	Spouse if Filing Status 2	Dependents	Total Section A
	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 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> X \$930 = <input type="text"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Total Section B
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> X \$800 = <input type="text"/>

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

1. Adjusted Gross Income from federal return - Not federal taxable income 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 .00 + Spouse .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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16. Amount of Tax from Tax Table or Tax Rate Schedule (round to whole dollars) 16
17. Spouse Tax Adjustment (STA). Filing Status 2 only. Enter Spouse's VAGI in box here → LOSS .00 and STA amount on Line 17. 17
18. Net Amount of Tax - Subtract Line 17 from Line 16 18
19. Virginia income tax withheld for 2025. Enclose copies of Forms W-2, W-2G, 1099, and/or VK-1.
- 19a. Your Virginia withholding 19a
- 19b. Spouse's Virginia withholding (Filing Status 2 only) 19b
20. Estimated tax payments for taxable year 2025 (from Form 760ES) 20
21. Amount of 2024 overpayment applied toward 2025 estimated tax 21
22. Extension Payments (from Form 760IP) 22
23. Tax Credit for Low-Income Individuals or Earned Income Credit from Sch. ADJ, Line 17 23
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. 24
25. Credits from enclosed Schedule CR, Section 5, Part 1, Line 1A 25
26. Add Lines 19a through 25 26
27. If Line 26 is less than Line 18, subtract Line 26 from Line 18. This is the Tax You Owe 27
28. If Line 18 is less than Line 26, subtract Line 18 from Line 26. This is Your Tax Overpayment 28
29. Amount of overpayment you want credited to next year's estimated tax 29
30. Commonwealth Savers (formerly Virginia529 and ABLE) Contributions from Schedule VAC, Section I, Line 6 30
31. Other Voluntary Contributions from Schedule VAC, Section II, Line 14 31
32. Addition to Tax, Penalty, and Interest from enclosed Schedule ADJ, Line 21.
See instructions ENCLOSURE 760C OR 760F AND FILL IN OVAL 32
33. Sales and Use Tax is due on Internet, mail order, and out-of-state purchases (Consumer's Use Tax).
See instructions FILL IN OVAL IF NO SALES AND USE TAX IS DUE 33
34. Add Lines 29 through 33 34
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 AMOUNT YOU OWE 35

FILL IN OVAL IF PAYING BY CREDIT OR DEBIT CARD - SEE INSTRUCTIONS

36. If Line 28 is greater than Line 34, subtract Line 34 from Line 28. YOUR REFUND 36
If the Direct Deposit section below is not completed, your refund will be issued by check.

DIRECT BANK DEPOSIT (refunds only)

Domestic Accounts Only.

No International Deposits.

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.

Your Signature

Date

Spouse's Signature

Date

Your Phone

Spouse's Phone

ID Theft PIN

Preparer's Name

Firm Name

Phone Number

Filing Election

Preparer's PTIN