



Your first name	M.I.	Last name including suffix	Social Security Number	First 4 letters of last name		
Spouse's first name (joint returns only)	M.I.	Last name including suffix	You			
Number and Street – If this is a change, you must fill in oval			Spouse			
City, town, or post office		State	ZIP Code	Birth Date (mm-dd-yyyy)	Deceased	Locality Code
				You		
				Spouse		

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:**

- Name or Filing Status changed  
Virginia return not filed last year  
Dependent on another's return  
Qualifying farmer, fisherman or  
merchant seaman  
Amended Return - Reason Code

**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.

	Customer ID	VA Driver's License Information	Issue Date
You	[REDACTED]	[REDACTED]	[REDACTED]
Spouse	[REDACTED]	[REDACTED]	[REDACTED]

<b>Exemptions</b>		Add Sections A and B. Enter the sum on Line 12.					
		Spouse if Filing Status 2		Dependents		Total Section A	
<b>1</b>	+	<input type="text"/>	+	<input type="text"/>	=	<input type="text"/> X \$930 =	<input type="text"/>
You 65 or over		Spouse 65 or over		You Blind		Spouse Blind	
<input type="text"/>	+	<input type="text"/>	+	<input type="text"/>	+	<input type="text"/> X \$800 =	<input type="text"/> Total Section B

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

1. **Adjusted Gross Income** from federal return - Not federal taxable income .....
  2. Additions from **enclosed** Schedule ADJ, Line 3.....
  3. **Add Lines 1 and 2.....**
  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 <b>enclosed</b> Schedule ADJ, Line 7 .....                                                                                                                                                                        | 7  |
| 8.  | <b>Add Lines 4, 5, 6 and 7</b> .....                                                                                                                                                                                                | 8  |
| 9.  | <b>Virginia Adjusted Gross Income (VAGI)</b> - Subtract Line 8 from Line 3. Enter the result on this line.<br><b>Note:</b> 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. | <b>Add Lines 10, 11, 12, and 13</b> .....                                                                                                                                                                                           | 14 |
| 15. | <b>Virginia Taxable Income - Subtract Line 14 from Line 9</b> .....                                                                                                                                                                 | 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 2024. 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 2024 (from Form 760ES) ..... 20
21. Amount of 2023 overpayment applied toward 2024 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](http://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](http://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