

DRAFT FORM — NOT FOR FILING

This draft form has been updated to include the most recent changes effective for Tax Year 2025 Virginia returns. If legislative changes or issues arise, we will post a new version of this draft form.

Please continue to monitor tax.virginia.gov/early-release-forms for future drafts of this form. Once forms are final, we will post them on our website at tax.virginia.gov/forms.

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

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
- ☐ Overseas on due date
☐ Federal Schedule C filed
☐ Earned Income Credit on federal return
 Amount claimed:

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

Social Security Number		First 4 letters of last name	
You			
Spouse			
Birth Date (mm-dd-yyyy)		Deceased	Locality Code
You			
Spouse			

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

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

You	Spouse if Filing Status 2	Dependents	Total Section A
1	+	+	=
			X \$930 =
You 65 or over	Spouse 65 or over	You Blind	Spouse Blind
	+	+	+
			X \$800 =

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

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

LAR

DLAR

DTD

LTD

\$



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 Taxpayer, Spouse, and Preparer, including fields for Phone, ID Theft PIN, and PTIN.