

DRAFT FORM — NOT FOR FILING

This draft form has been updated to include the most recent changes effective for Tax Year 2026 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.

2026 Virginia
Schedule 500ADJS

Corporation Income Tax
Supplemental
Schedule of Adjustments



Use Schedule 500ADJS if you are claiming more additions or subtractions than the Schedule 500ADJ allows. Use additional Schedules 500ADJS if necessary. Refer to the Form 500 Instructions for addition and subtraction codes.

Name as shown on Form 500	FEIN
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SECTION A – Additions to Federal Taxable Income

	Code	Dollar Amount		
1.	<table border="1"><tr><td></td><td></td></tr></table>			1.00
2.	<table border="1"><tr><td></td><td></td></tr></table>			2.00
3.	<table border="1"><tr><td></td><td></td></tr></table>			3.00
4.	<table border="1"><tr><td></td><td></td></tr></table>			4.00
5.	<table border="1"><tr><td></td><td></td></tr></table>			5.00
6.	<table border="1"><tr><td></td><td></td></tr></table>			6.00
7.	<table border="1"><tr><td></td><td></td></tr></table>			7.00
8.	<table border="1"><tr><td></td><td></td></tr></table>			8.00
9.	<table border="1"><tr><td></td><td></td></tr></table>			9.00
10.	<table border="1"><tr><td></td><td></td></tr></table>			10.00
11.	<table border="1"><tr><td></td><td></td></tr></table>			11.00
12.	<table border="1"><tr><td></td><td></td></tr></table>			12.00
13.	<table border="1"><tr><td></td><td></td></tr></table>			13.00
14.	<table border="1"><tr><td></td><td></td></tr></table>			14.00
15.	<table border="1"><tr><td></td><td></td></tr></table>			15.00
16. Total Additions. Add Lines 1-15. Enter the result here and include this amount in the total of additions on Schedule 500ADJ, Section A, Line 7.		16.00		

SECTION B – Subtractions From Federal Taxable Income

	Code	Dollar Amount		
1.	<table border="1"><tr><td></td><td></td></tr></table>			1.00
2.	<table border="1"><tr><td></td><td></td></tr></table>			2.00
3.	<table border="1"><tr><td></td><td></td></tr></table>			3.00
4.	<table border="1"><tr><td></td><td></td></tr></table>			4.00
5.	<table border="1"><tr><td></td><td></td></tr></table>			5.00
6.	<table border="1"><tr><td></td><td></td></tr></table>			6.00
7.	<table border="1"><tr><td></td><td></td></tr></table>			7.00
8.	<table border="1"><tr><td></td><td></td></tr></table>			8.00
9.	<table border="1"><tr><td></td><td></td></tr></table>			9.00
10.	<table border="1"><tr><td></td><td></td></tr></table>			10.00
11.	<table border="1"><tr><td></td><td></td></tr></table>			11.00
12.	<table border="1"><tr><td></td><td></td></tr></table>			12.00
13.	<table border="1"><tr><td></td><td></td></tr></table>			13.00
14.	<table border="1"><tr><td></td><td></td></tr></table>			14.00
15.	<table border="1"><tr><td></td><td></td></tr></table>			15.00
16. Total Subtractions. Add Lines 1-15. Enter the result here and include this amount in the total of subtractions on Schedule 500ADJ, Section B, Line 10.		16.00		