

**2022 Virginia Unified Nonresident Individual Form 765 Income Tax Return (Composite Return)**

Virginia Department of Taxation  
P.O. Box 760  
Richmond, VA 23218-0760



FISCAL or SHORT Year Filer: Beginning Date: \_\_\_\_\_

**For Qualified Owners of a Pass-Through Entity (PTE)**

Ending Date: \_\_\_\_\_

<b>Check if –</b> <input type="checkbox"/> Change in Address <input type="checkbox"/> Legal Name Change <input type="checkbox"/> Amended Return Enter Reason Code _____ <input type="checkbox"/> 760C Enclosed	Legal Name of Pass-Through Entity	
	Number and Street	
	Address Continued	FEIN
	City or Town, State, and ZIP Code	Virginia Account Number

**Part I – Participants’ Combined Income**

1. Virginia income (from Part II, Line 5).....	1.		00
2. Total additions (from Part II, Line 11, Column B).....	2.		00
3. Subtotal. Add Line 1 and Line 2.....	3.		00
4. Total subtractions (from Part II, Line 17, Column B).....	4.		00
5. Virginia taxable income. Subtract Line 4 from Line 3.....	5.		00
6. Amount of tax.....	6.		00
7. Estimated tax paid for 2022 taxable year.....	7.		00
8. Extension payment (from Form 770IP).....	8.		00
9. Total credits (from enclosed Schedule CR).....	9.		00
10. Total payments and credits. Add Lines 7, 8, and 9.....	10.		00
11. If Line 6 is greater than Line 10, enter the difference and skip to Line 15. This is the income tax you owe.....	11.		00
12. If Line 10 is greater than Line 6, enter the difference. This is the tax overpayment amount.....	12.		00
13. Amount of overpayment you want credited to next year’s estimated tax.....	13.		00
14. Subtract Line 13 from Line 12. This is the overpayment amount.....	14.		00
15. Addition to tax, penalty, and interest			
(a) Addition to tax. Enter amount from Form 760C, if applicable.....	15(a).		00
(b) Penalty – See instructions. If owed, check applicable box and enter amount:			
<input type="checkbox"/> Late Filing Penalty or <input type="checkbox"/> Extension Penalty.....	15(b).		00
(c) Interest – Compute on amount from Line 11.....	15(c).		00
(d) Add Lines 15(a)–15(c).....	15(d).		00
16. If you owe tax on Line 11, add Lines 11 and 15(d) –or– If Line 14 is an overpayment and Line 15(d) is greater than Line 14, enter the difference. This is the <b>AMOUNT YOU OWE</b> . Enclose payment.....	16.		00
17. If Line 14 is greater than Line 15(d), Subtract Line 15(d) from Line 14. This is <b>YOUR REFUND</b> .....	17.		00

**Complete and enclose Schedule L.**

*I, the undersigned owner or authorized representative of the pass-through entity declare under the penalties provided by law that this return (including any accompanying schedules, statements, and enclosures) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the tax laws of the Commonwealth of Virginia. I declare that the pass-through entity has made a diligent effort to ensure that the owners who are participating in this return are qualified to do so. I further declare that the pass-through entity has in its possession a signed statement from each owner participating in the return that grants the pass-through entity the authority to act on the owners’ behalf in the matter of the return and that indicates the owners’ understanding and acceptance of all the terms and conditions for the filing of such a return.*

**I authorize the Department of Taxation to discuss this return with my preparer. If yes, check here.** \_\_\_\_\_

Signature of Owner or Authorized Representative		Title	Date
Printed Name of Owner or Authorized Representative		Phone Number	
Individual or Firm, Signature of Preparer	Phone Number	Preparer’s FEIN, PTIN, or SSN	Date
Address			Approved Vendor Code



**Part II – Summary of Participants’ Income and Virginia Modifications from Schedules VK-1**

**Aggregate means the sum of the participants’ amounts from the Schedules VK-1 for the referenced line item. Before completing the lines below, see the instructions.**

**Virginia Income**

1. Apportionable income (aggregate Schedules VK-1, Page 1, Line 6).....	1.		00
2. Virginia apportionment percentage (Schedule VK-1, Page 1, Line 7).....	2.		%
3. Virginia apportioned income (multiply Line 1 by Line 2).....	3.		00
4. Income allocated to Virginia (aggregate Schedules VK-1, Page 1, Line 4).....	4.		00
5. <b>Add Lines 3 and 4</b> .....	5.		00

**Virginia Additions**

- 6. Fixed date conformity – depreciation (aggregate Schedules VK-1, Page 1, Line 8) ...
- 7. Fixed date conformity – other (aggregate Schedules VK-1, Page 1, Line 9) .....
- 8. Total fixed date conformity additions (add Line 6 and Line 7) .....
- 9. Interest on municipal or state obligations other than from Virginia  
(Aggregate Schedules VK-1, Page 1, Line 11).....
- 10. **a-b.** Enter addition codes and amounts for individual income tax only  
(aggregate Schedules VK-1, Page 1, Line 12).

Code

10a.			.....	10a.
10b.			.....	10b.

11. **Total Additions.** (Add Lines 8 through 10b.)

If claiming more than 2 additions, use the **Schedule ADJS** to report additions in excess of 2. Include the total of all additions on this line and check the box. ..... 11.

Column A Aggregate		Column B * Apportioned	
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00

**Virginia Subtractions**

- 12. Fixed date conformity – depreciation (aggregate Schedules VK-1, Page 1, Line 14) ..
- 13. Fixed date conformity – other (aggregate Schedules VK-1, Page 1, Line 15). .....
- 14. Total fixed date conformity subtractions (add Line 12 and Line 13). .....
- 15. Income from U.S. obligations (aggregate Schedules VK-1, Page 1, Line 16).....
- 16. **a-c.** Enter subtraction codes and amounts for individual income tax only  
(aggregate Schedules VK-1, Page 1, Line 17).

Certification Number (if applicable)

Code

16a.															.....	16a.
16b.															.....	16b.
16c.															.....	16c.

17. **Total Subtractions.** (Add Lines 14 through 16c.)

If claiming more than 3 subtractions, use the **Schedule ADJS** to report subtractions in excess of 3. Include the total of all subtractions on this line and check the box. ..... 17.

	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00
	00		00

\* Multiply amount in Column A by the Virginia apportionment percentage from Form 765, Part II, Line 2.