

763-S Virginia Special Nonresident Claim For Individual Income Tax Withheld 2025



First Name	MI	Last Name	Suffix	Your Social Security Number
Present Home Address (Number and Street, Including Apartment Number or Rural Route)				Spouse's Social Security Number
City, Town or Post Office			State	ZIP Code
<input type="checkbox"/> I authorize the Department of Taxation to discuss my return with my preparer.			<input type="checkbox"/> Amended Claim	
Date of Birth	Your Birthday (MM-DD-YYYY)		<input type="checkbox"/> Primary Taxpayer Deceased (Include Federal Form 1310 if applicable)	

STEP I - Select Exemption Category

Review categories 1 - 4 below and enter the category number for which you are claiming an exemption. ☐

- 1 Commuter State Exemption:** I declare that during the taxable year shown above I commuted on a daily basis from my place of residence to work in Virginia. My only income from sources within Virginia was from wages and salaries, which are subject to taxation by the state or district checked below. I did not live in nor was I a domiciliary or legal resident of Virginia at any time.
 Check One: ☐ District of Columbia ☐ Kentucky
- 2 Domiciliary State Exemption:** I declare that during the taxable year shown above I was a domiciliary or legal resident of the state checked below. My only income from sources within Virginia was from wages and salaries, which are subject to taxation by the state checked below. I am not an actual resident of Virginia and I did not maintain a place of abode in Virginia for a total of more than 183 days.
 Check One: ☐ Maryland ☐ Pennsylvania ☐ West Virginia
- 3 Military Spouse Exemption:** *Complete the second page of this form first to provide information regarding your eligibility for this exemption.* I declare that, for at least one day of the taxable year, I was married to a servicemember spouse serving in compliance with military orders, and my income from Virginia was solely income for service performed in Virginia. You may elect to use any of the following as your residence for tax purposes: (1) The residence or domicile of your servicemember spouse, (2) your residence or domicile, or (3) The permanent duty station of your servicemember spouse. If you are claiming this exemption, enter the 2 letter state abbreviation for the state you are electing
- 4 Tax Withheld in Error by Employer:** I declare that during the taxable year shown above I was not a domiciliary or legal resident of Virginia at any time. I did not perform any services in Virginia and the Virginia tax was erroneously withheld from salary and wages paid to me by my employer. Enter the 2 letter state abbreviation for your domiciliary or legal state of residency.

STEP II - Enter amount of Virginia Tax withheld requested to be refunded:

If amended, enter the full refund amount as it should have been reported on the original return. You must provide copies of your withholding statements. \$

STEP III - Avoid delays: If you are a Resident of a State with an Individual Income Tax, **enclose a complete copy of your State of Residence Income Tax Return and check this box.** ☐

If the Direct Deposit section below is not completed, your refund will be issued by check.

DIRECT BANK DEPOSIT	Your Bank Routing Transit Number	Account Number	Checking <input type="checkbox"/>	Savings <input type="checkbox"/>
Domestic Accounts Only	<input style="width:40px;" type="text"/>	<input style="width:40px;" type="text"/>		
No International Deposits	<input style="width:40px;" type="text"/>	<input style="width:40px;" type="text"/>		

Due by **May 1, 2026**. Mail to the **Department of Taxation, P.O. Box 1498, Richmond, Virginia 23218-1498**.

Both spouses must complete a separate Form 763-S when both filers have Virginia income tax withheld.

I, the undersigned, do declare under penalties provided by law that this is a true, correct and complete return.

Please Sign Here Preparer's Use Only	Your Signature X	Date	Your Phone	Office Use
	Preparer's Name X	Date	Preparer's Phone Number	
	Firm's Name (or Yours if Self-employed) and Address		Preparer's FEIN/PTIN/SSN	
				Code

Enclose copies of your withholding statements.

Military Spouse Qualification

Complete each question below and provide copies of the requested documentation before claiming **Exemption Category 3** on the front of this form. Incomplete responses or missing documentation could cause your refund to be delayed. **This exemption applies only to spouses of military servicemembers and does not apply to dependents.**

I. Your spouse is a servicemember serving in compliance with military orders.

1. Was your spouse in active military service for the taxable year in question? ☐ Yes ☐ No
- a. If your spouse was discharged from full-time military service, what was the date your spouse left the service? MM/DD/YYYY
- b. If your spouse was in the military at any time for the taxable year in question, provide his or her duty station(s) for the taxable year. Additional rows are provided in case your spouse had more than one duty station during the taxable year.

Location of Duty Station (include country if not USA)	Date Assignment Started MM/DD/YYYY	Date Assignment Ended MM/DD/YYYY

2. Where and when were you and your spouse married? State MM/DD/YYYY
3. Enclose a copy of your military ID card. This would be a military identification card issued to spouses of military personnel. If a military identification card has not been issued, check here. ☐
4. Under federal law, you may elect to use any of the following as your residence for tax purposes: (1) The residence or domicile of your servicemember spouse, (2) your residence or domicile, or (3) The permanent duty station of your servicemember spouse. Please enter the 2 letter state abbreviation for the state you are electing (Enter here and on Line 3 on the first page of this return).

Enclose a copy of one or more of the following documents
(check the appropriate boxes to indicate which documents you are providing).

- ☐ Leave & Earning Statement (LES) for the year in question
- ☐ Current driver's license from the military servicemember's domicile state if electing the military servicemember's domicile state or from your domicile state if electing your domicile state
- ☐ DD Form 2058 (State of Legal Residence Certificate)
- ☐ Other

II. You have Virginia income other than for services performed in Virginia.

5. Do you own a business or any income producing property in Virginia? ☐ Yes ☐ No
- a. If yes, please describe.

III. If required, you filed a state income tax return with the residence that you have elected for tax purposes.

6. Did you file a state income tax return for the year in question with the state reported under question 4 above? ☐ Yes ☐ No
- If you answered yes, enclose a copy of your state income tax return for the year in question.
- If your state of residency for tax purposes does not have an income tax, check here. ☐

Note: A copy of documents requested above will assist the Department in speeding up the issuance of the refund.