

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 Schedule Of Income
Form 760PY**

Page 1



Your Name	Your SSN
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PART 1

Income Distribution

Complete the Schedule of Income prior to beginning Form 760PY. Everyone should complete Section A. If you are claiming filing status 4, also complete Section B. Refer to your federal return when completing Part 1.

SECTION A SCHEDULE OF INCOME Form 760PY, Column A — All Filers Must Complete Section A —		You (Include Spouse if Filing Status 2)					
		Column A1 Federal Return		Column A2 While VA Resident		Column A3 While NOT VA Resident	
1. Wages, salaries, tips, etc.....	1		.00		.00		.00
2. Interest and dividends	2		.00		.00		.00
3. Pension and other income.....	3		.00		.00		.00
4. Gross income (add Lines 1, 2 and 3)	4		.00		.00		.00
5. Adjustments to income: moving expenses	5		.00		.00		.00
6. Other income adjustments (enclose explanation)	6		.00		.00		.00
7. Federal adjusted gross income (Line 4 less Lines 5 and 6)*	7		.00		.00		.00
8. Net conformity modifications	8		.00		.00		.00
9. Conformity Federal Adjusted Gross Income (add Lines 7 and 8).....	9		.00		.00		.00

*Enter the amount from Line 7, Column A1 on Form 760PY, Page 1, Line 1, Column A.

SECTION B SCHEDULE OF INCOME Form 760PY, Column B — Spouse Must Complete Section B if claiming Filing Status 4 —		Enter Spouse's Income When Filing Status 4 Is Claimed					
		Column B1 Federal Return		Column B2 While VA Resident		Column B3 While NOT VA Resident	
1. Wages, salaries, tips, etc.....	1		.00		.00		.00
2. Interest and dividends	2		.00		.00		.00
3. Pension and other income.....	3		.00		.00		.00
4. Gross income (add Lines 1, 2 and 3)	4		.00		.00		.00
5. Adjustments to income: moving expenses	5		.00		.00		.00
6. Other income adjustments (enclose explanation)	6		.00		.00		.00
7. Federal Adjusted gross income (Line 4 less Lines 5 and 6)**	7		.00		.00		.00
8. Net conformity modifications	8		.00		.00		.00
9. Conformity Federal Adjusted Gross Income (add Lines 7 and 8).....	9		.00		.00		.00

**Enter the amount from Line 7, Column B1 on Form 760PY, Page 1, Line 1, Column B.

Submit completed Schedule of Income with Form 760PY to avoid delays.

2025 Virginia Schedule Of Income

Form 760PY

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Your Name	Your SSN
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PART 2

Prorated Exemptions Worksheet

Complete the Prorated Exemption Worksheet to compute your allowable personal and dependent exemptions. The worksheet below is used to reduce your personal and dependent exemptions to an amount that is proportional to the number of days you resided in Virginia during the taxable year. The total exemption amount is the number of exemptions claimed, prorated based on the portion of the year you resided in Virginia (see Ratio Schedule in Form 760PY Instructions).

Each spouse must compute his or her own prorated personal exemptions based on the number of exemptions claimed in the Exemption Section of Form 760PY. Use the separate exemption amounts for “you” and your “spouse” when completing Lines 1 - 11 of the worksheet. Enter the total prorated exemption in the appropriate column on Form 760PY, Line 13. If claiming Filing Status 2, the combined exemption amount for you and spouse should be entered on Form 760PY, Line 13, Column A.

For example, if you are single, claim no dependents and moved to Virginia on July 1, your prorated Virginia personal exemption is computed as follows:

\$930 (One personal exemption)
X .504 (Ratio Schedule factor for July 1 move to Virginia)
 \$468.72 (Be sure to round to the nearest whole number, \$469.00 in this example)

Prorated Virginia Personal Exemptions

	Column B Spouse	Column A You
1. Your exemption 1		
2. Dependents 2		
3. Add Lines 1 and 2 3		
4. Multiply Line 3 by \$930 4		
5. 65 or over 5		
6. Blind 6		
7. Add Lines 5 and 6 7		
8. Multiply Line 7 by \$800 8		
9. Add Lines 4 and 8 9		
10. Enter the ratio amount from the Personal Exemption Ratio Schedule in the Form 760PY Instructions 10		
11. Multiply Line 9 by Line 10 and enter the result in the appropriate column on Form 760PY, Line 13..... 11		

PART 3

Moving Information

- 1a. If YOU moved into Virginia in 2025, prior state of residence _____
- 1b. If YOU moved out of Virginia in 2025, state moved to _____
- 2a. If SPOUSE moved into Virginia in 2025, prior state of residence _____
- 2b. If SPOUSE moved out of Virginia in 2025, state moved to _____