

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.

Form
760PY2026
Virginia Part-Year Resident Income Tax Return

Page 1

Due May 1, 2027

See instructions before completing line items.

Enclose a complete copy of your federal tax return and all other required Virginia enclosures.

Dates of VA Residence
(mm-dd-yyyy)

YOUR First Name	MI	Your Last Name	Check if deceased ☐	Suffix	A Your Social Security Number	You - From	You - To
SPOUSE'S First Name (filing status 2 or 4)	MI	Spouse's Last Name	Check if deceased ☐	Suffix	B Spouse's Social Security Number	Spouse - From	Spouse - To
Present Home Address (Number and Street, or Rural Route)					VA Driver's License Information Customer ID		
City, Town or Post Office					You _____ Spouse _____ Issue Date (mm-dd-yyyy)		
State		ZIP Code		Locality Code	You _____ Spouse _____		
Check Applicable Boxes	☐ Amended Return Reason Code..... ☐	☐ Qualifying Farmer, Fisherman, or Merchant Seaman			Combined Social Security for You and Spouse reported as taxable income on federal return		
	☐ Dependent on Another's Return	Earned Income Credit Claimed on federal return					
	☐ Overseas on Due Date	\$ _____ .00			\$ _____ .00		

☐ I/we authorize the sharing of certain information from Form 760PY 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 conduct outreach to determine eligibility for medical assistance services and/or health coverage.

Filing Status Enter Filing Status Code in box below.

☐ { 1 = Single (Column A) - Federal head of household? YES ☐
2 = Married, Filing Joint return (Column A)
3 = Married, Filing Separate returns (Column A)
4 = Married, Filing Separately on this combined return (Columns A and B)
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 _____

Exemptions Enter the number of exemptions being claimed.

	You/Spouse	Dependents	65 or Over	Blind
A - You Enter the numbers for both You and Spouse if Filing Status 2				
B - Spouse Filing Status 4 Only				

Your Date of Birth (mm-dd-yyyy)

Spouse's Birth Date (mm-dd-yyyy)

Complete the Schedule of Income first and submit it with your Form 760PY.

Complete Line Items:

- Federal Adjusted Gross Income from Schedule of Income, Part 1, Line 7, Column 1..... 1
- Additions from Schedule 760PY ADJ, Line 3..... 2
- Add Lines 1 and 2..... 3
- Qualifying Age Deduction. Enter Birth Dates above. Complete Age Deduction Worksheet in instructions. Enter Spouse's Age Deduction on Line 4b, Column B when using Filing Status 4 ONLY. Otherwise, claim Your Age Deduction on Line 4a, Column A and Spouse's on Line 4b, Column A..... 4a 4b
- Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on federal return and attributable to your period of residence in Virginia. ... 5
- State income tax refund or overpayment credit reported as income on your federal return and received while a Virginia resident. Claim in the same column you reported adjusted gross income on Line 1..... 6
- Income attributable to your period of residence outside Virginia from Schedule of Income, Part 1, Line 9, Column 3..... 7
- Subtractions from Schedule 760PY ADJ, Line 7..... 8
- Add Lines 4a, 4b, 5, 6, 7, and 8..... 9
- Virginia Adjusted Gross Income (VAGI). Subtract Line 9 from Line 3..... 10
- Itemized Deductions from Virginia Schedule A paid while a Virginia resident. See Instructions..... 11
- If you do not claim itemized deductions on Line 11, enter standard deduction from Standard Deductions Worksheet in instructions..... 12

B Spouse Filing Status 4 ONLY	A You Include Spouse if Filing Status 2
00	00
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Your Name	Your SSN
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Line Items Continued:

	B Spouse Filing Status 4 ONLY	A You Include Spouse if Filing Status 2
13. Prorated exemption amount from Schedule of Income, Part 2, Line 11. See instructions.....	00	00
14. Deductions from Schedule 760PY ADJ, Line 9.....	00	00
15. Add Lines 11, 12, 13, and 14.	00	00
16. Virginia Taxable Income. Subtract Line 15 from Line 10.	00	00
17. Tax amount from Tax Table or Tax Rate Schedule.....	00	00
18. Total Tax. Add Line 17, Column A and Line 17, Column B.		00
19a. Your Virginia income tax withheld. Enclose copies of Forms W-2, W-2G, 1099, and VK-1.....		00
19b. Spouse's Virginia income tax withheld. Enclose copies of Forms W-2, W-2G, 1099, and VK-1		00
20. Combined 2026 Estimated Tax Payments.		00
21. 2025 overpayment credited to 2026 estimated taxes.		00
22. Extension Payment - Enter amount paid on Form 760IP.....		00
23. Tax Credit for Low-Income Individuals or Virginia Earned Income Credit from Schedule 760PY ADJ, Line 17.....		00
24. Total credit for taxes paid to another state from Schedule OSC.....		00
25. Credits from Schedule CR, Section 5, Line 1A.		00
26. Total payments and credits. Add Lines 19a through 25.		00
27. If Line 18 is larger than Line 26, enter the difference. This is the INCOME TAX YOU OWE		00
28. If Line 26 is larger than Line 18, enter the difference. This is the OVERPAYMENT AMOUNT		00
29. Amount of overpayment on Line 28 to be CREDITED TO 2027 ESTIMATED INCOME TAX		00
30. Commonwealth Savers (formerly Virginia529 and ABLE) Contributions from Schedule VAC, Section I, Line 6.....		00
31. Other Voluntary Contributions from Schedule VAC, Section II, Line 14.....		00
32. Addition to Tax, Penalty, and Interest from enclosed Schedule 760PY ADJ, Line 21. See instructions..... Enclose 760C or 760F and check here.....	☐	00
33. Sales and Use Tax is due on Internet, mail order, and out-of-state purchases (Consumer's Use Tax). See instructions..... Check here if no sales and use tax is due.	☐	00
34. Add Lines 29 through 33.		00
35. If you owe tax on Line 27, add Lines 27 and 34 - OR - If Line 28 is an overpayment and Line 34 is larger than Line 28, enter the difference. Enclose payment or pay at www.tax.virginia.gov AMOUNT YOU OWE	☐	00
36. If Line 28 is larger than Line 34, subtract Line 34 from Line 28. YOUR REFUND		00

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

DIRECT BANK DEPOSIT Domestic Accounts Only No International Deposits	Your Bank Routing Transit Number <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					Your Bank Account Number <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					Checking ☐ Savings ☐

☐ I (We) authorize the Department 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.

Your Signature	Your Phone Number	Date	
Spouse's Signature (If a joint return, both must sign)	Spouse's Phone Number	Date	
Preparer's Name	Preparer's Phone Number	Date	
Firm's Name (or Yours if Self-Employed)	Preparer's PTIN	Vendor Code	Filing Election Code ID Theft PIN