Form 760PY

2025
Virginia Part-Year Resident Income Tax Return

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Due May 1, 2026

See instructions before completing line items.
Enclose a complete copy of your federal tax return and all other required Virginia enclosures.

YOUR First Name	MI	Your Last Name	Check if deceased ☐	Suffix	**A** Your Social Security Number	**Dates of VA Residence** (mm-dd-yyyy) 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 _____
State	ZIP Code	Locality Code	Issue Date (mm-dd-yyyy) You _____ Spouse _____

Check Applicable Boxes

- ☐ Amended Return Reason Code ..... ☐
- ☐ Dependent on Another's Return
- ☐ Overseas on Due Date
- ☐ Qualifying Farmer, Fisherman, or Merchant Seaman
- Earned Income Credit Claimed on federal return $_____.00
- Combined Social Security for You and Spouse reported as taxable income on federal return $_____.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 determine eligibility for medical assistance services or health coverage as described in the instructions.

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 or 4, 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:

		B Spouse Filing Status 4 ONLY	**A** You Include Spouse if Filing Status 2
1.	Federal Adjusted Gross Income from Schedule of Income, Part 1, Line 7, Column 1 1	00	00
2.	Additions from Schedule 760PY ADJ, Line 3. 2	00	00
3.	Add Lines 1 and 2. 3	00	00
4.	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		00
	..... 4b	00	00
5.	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	00	00
6.	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	00	00
7.	Income attributable to your period of residence outside Virginia from Schedule of Income, Part 1, Line 9, Column 3. 7	00	00
8.	Subtractions from Schedule 760PY ADJ, Line 7. 8	00	00
9.	Add Lines 4a, 4b, 5, 6, 7, and 8. 9	00	00
10.	Virginia Adjusted Gross Income (VAGI). Subtract Line 9 from Line 3. 10	00	00
11.	Itemized Deductions from Virginia Schedule A paid while a Virginia resident. See Instructions.. 11	00	00
12.	If you do not claim itemized deductions on Line 11, enter standard deduction from Standard Deductions Worksheet in instructions. 12	00	00

For Local Use **LTD** ☐ $_____

Your Name	Your SSN

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 2025 Estimated Tax Payments.		00
21.	2024 overpayment credited to 2025 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 2026 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** Check here if paying by credit or debit card - See instructions. ☐		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 | | | | | | | | | |

Your Bank Account Number | | | | | | | | | | | | | | | | | | 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