

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.

2026 Virginia Form 760

Resident Income Tax Return

File by May 1, 2027 — USE BLACK INK

2601031
Rev. 06/26



Your first name	M.I.	Last name including suffix
Spouse's first name (joint returns only)	M.I.	Last name including suffix
Number and Street – If this is a change, you must fill in oval		
City, town, or post office	State	ZIP Code

Social Security Number		First 4 letters of last name
You		
Spouse		
Birth Date (mm-dd-yyyy)		Deceased
You		
Spouse		
		Locality Code

I/we authorize the sharing of certain information from Form 760 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.

Fill in all ovals that apply:

- | | |
|--|---|
| ☐ Name or Filing Status changed | ☐ Overseas on due date |
| ☐ Virginia return not filed last year | ☐ Federal Schedule C filed |
| ☐ Dependent on another's return | ☐ Earned Income Credit on federal return |
| ☐ Qualifying farmer, fisherman or merchant seaman | Amount claimed: <input type="text"/> |
| ☐ Amended Return - Reason Code <input type="text"/> | |

Customer ID	VA Driver's License Information	Issue Date
You		
Spouse		

Exemptions Add Sections A and B. Enter the sum on Line 12.

Filing Status Enter in box (1 = Single, 2 = Joint, and 3 = Married Filing Separately)

Code ☐ Federal head of household? Filing Status 1 only YES ☐

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 _____

You	Spouse if Filing Status 2	Dependents	Total Section A
1			X \$930 =
You 65 or over	Spouse 65 or over	You Blind	Total Section B
		Spouse Blind	X \$800 =

--- Do you need to file? See Line 9 and Instructions ---

- Adjusted Gross Income from federal return - Not federal taxable income 1
- Additions from enclosed Schedule ADJ, Line 3 2
- Add Lines 1 and 2 3
- Age Deduction. See Instructions. Be sure to provide date of birth above.
You + Spouse = 4
- Social Security and equivalent Tier 1 Railroad Retirement benefits if taxable on federal return 5
- State Income Tax refund or overpayment credit (reported as income on federal return) 6
- Subtractions from enclosed Schedule ADJ, Line 7 7
- Add Lines 4, 5, 6, and 7 8
- Virginia Adjusted Gross Income (VAGI) - Subtract Line 8 from Line 3. Enter the result on this line.
Note: If less than \$11,950 for Filing Status 1 or 3; or \$23,900 for Filing Status 2, your tax is \$0.00 9
- Itemized Deductions from Virginia Schedule A. See instructions. 10
- If you do not claim itemized deductions on Line 10, enter standard deduction. See instructions. 11
- Exemptions. Sum of total from Exemption Section A plus Exemption Section B 12
- Deductions from Schedule ADJ, Line 9 13
- Add Lines 10, 11, 12, and 13 14
- Virginia Taxable Income - Subtract Line 14 from Line 9 15

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