

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
Schedule 800ADJ**

**Insurance Premiums License Tax
Schedule of Adjustments**



Company Name	FEIN	NAIC/License #
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SECTION A – Additions to Direct Premiums Written – to the extent not included on Form 800, Line 1.

1. Uninsured Motorist Premium Distribution 1. _____ .00
 2. Virginia Property Insurance Association (FAIR Plan) Premium Distribution 2. _____ .00
 3. Additional Finance and Service Charges Not Included in Premiums 3. _____ .00
 4. Other Additions – Enter addition code and amount.
- | | | | | |
|-----|--|--|-----|-----------|
| 4a. | | | 4a. | _____ .00 |
| 4b. | | | 4b. | _____ .00 |
| 4c. | | | 4c. | _____ .00 |
5. Total Additions – Add Section A, Lines 1-4c. Enter on Form 800, Line 2 5. _____ .00

SECTION B – Subtractions from Direct Premiums Written – to the extent included on Form 800, Line 1.

6. Workers' Compensation Premiums. Do not include Workers' Compensation Finance and Services charges 6. _____ .00
 7. Federal Employees Health Benefits Program Premiums 7. _____ .00
 8. Medicare Premiums – Individuals and Groups. Do not include Medicare Part D Premiums 8. _____ .00
 9. Other Subtractions – Enter subtraction code and amount.
- | | | | | |
|-----|--|--|-----|-----------|
| 9a. | | | 9a. | _____ .00 |
| 9b. | | | 9b. | _____ .00 |
| 9c. | | | 9c. | _____ .00 |
| 9d. | | | 9d. | _____ .00 |
10. Total Subtractions – Add Section B, Lines 6-9d. Enter on Form 800, Line 4 10. _____ .00

SECTION C – Adjustments

11. Addition to Tax from Form 800C, Line 17 11. _____ .00
12. Penalty for Late Payment
 - 12a. Insurance Premiums License Tax Penalty 12a. _____ .00
 - 12b. Retaliatory Tax Penalty 12b. _____ .00
13. Interest 13. _____ .00
14. Fee for Late Filing 14. _____ .00
15. Total Adjustments – Add Section C, Lines 11-14. Enter on Form 800, Line 18 15. _____ .00

Enclose completed Schedule 800ADJ with Form 800. Do not submit blank form.