

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 L
(Form 765)**

**Unified Nonresident
Individual Income Tax Return
List of Participants**



Name of Pass-Through Entity	FEIN
-----------------------------	------

Identify the Participants

SSN	Name/Address	Allocation %	Guaranteed Payment Amount
1. _____	_____ _____	_____.	_____
2. _____	_____ _____	_____.	_____
3. _____	_____ _____	_____.	_____
4. _____	_____ _____	_____.	_____
5. _____	_____ _____	_____.	_____
6. _____	_____ _____	_____.	_____
7. _____	_____ _____	_____.	_____
8. _____	_____ _____	_____.	_____
9. _____	_____ _____	_____.	_____
10. _____	_____ _____	_____.	_____

DRAFT