

# 2022 Virginia Form 760 Resident Income Tax Return

File by May 1, 2023 — USE BLACK INK

2601031 Rev. 06/22



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	<input type="text"/>	<input type="text"/>	
Spouse	<input type="text"/>	<input type="text"/>	
	Birth Date (mm-dd-yyyy)	Deceased	Locality Code
You	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse	<input type="text"/>	<input type="text"/>	<input type="text"/>

I/we authorize the sharing of certain information from Form 760 and Schedule HCI (as described in the instructions) with the Department of Medical Assistance Services (DMAS) and the Department of Social Services (DSS) for purposes of identifying persons who would like to newly enroll in medical assistance.

**Fill in all ovals that apply:**

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

	Customer ID	VA Driver's License Information	Issue Date
You	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

<b>Section A</b>	You	Spouse if Filing Status 2	Dependents	=	<b>Total Section A</b>	
	<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	
	<b>X \$930 =</b>				<input type="text"/>	
<b>Section B</b>	You 65 or over	Spouse 65 or over	You Blind	Spouse Blind	=	<b>Total Section B</b>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>
	<b>X \$800 =</b>				<input type="text"/>	

**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 \_\_\_\_\_

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

1. **Adjusted Gross Income from federal return** - Not federal taxable income ..... 1
2. Additions from **enclosed** Schedule ADJ, Line 3..... 2
3. **Add Lines 1 and 2**..... 3
4. Age Deduction. See Instructions. Be sure to provide date of birth above.  
 You .00 + Spouse .00 = 4
5. Social Security and equivalent Tier 1 Railroad Retirement benefits if taxable on federal return ..... 5
6. State Income Tax refund or overpayment credit (reported as income on federal return) ..... 6
7. Subtractions from **enclosed** Schedule ADJ, Line 7 ..... 7
8. **Add Lines 4, 5, 6 and 7**..... 8
9. **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
10. Itemized Deductions from Virginia Schedule A. See instructions. .... 10
11. If you do not claim itemized deductions on Line 10, enter standard deduction. See instructions..... 11
12. Exemptions. Sum of total from Exemption Section A plus Exemption Section B..... 12
13. Deductions from Schedule ADJ, Line 9..... 13
14. **Add Lines 10, 11, 12 and 13**..... 14
15. **Virginia Taxable Income - Subtract Line 14 from Line 9** ..... 15

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- 16. Amount of Tax from Tax Table or Tax Rate Schedule (round to whole dollars) ..... 16
- 17. Spouse Tax Adjustment (STA). Filing Status 2 only. Enter Spouse's VAGI in box here → and STA amount on Line 17.  LOSS [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] .00 17
- 18. Net Amount of Tax - Subtract Line 17 from Line 16 ..... 18
- 19. Virginia income tax withheld for 2022. Enclose copies of Forms W-2, W-2G, 1099, and/or VK-1.
  - 19a. Your Virginia withholding ..... 19a
  - 19b. Spouse's Virginia withholding (Filing Status 2 only) ..... 19b
- 20. Estimated tax payments for taxable year 2022 (from Form 760ES)..... 20
- 21. Amount of 2021 overpayment applied toward 2022 estimated tax..... 21
- 22. Extension Payments (from Form 760IP) ..... 22
- 23. Tax Credit for Low-Income Individuals or Earned Income Credit from Sch. ADJ, Line 17 ..... 23
- 24. Credit for Tax Paid to Another State from Schedule OSC, Line 21.  
You must enclose Schedule OSC and a copy of all other state returns. .... 24
- 25. Credits from enclosed Schedule CR, Section 5, Part 1, Line 1A ..... 25
- 26. Add Lines 19a through 25..... 26
- 27. If Line 26 is less than Line 18, subtract Line 26 from Line 18. This is the Tax You Owe ..... 27
- 28. If Line 18 is less than Line 26, subtract Line 18 from Line 26. This is Your Tax Overpayment..... 28
- 29. Amount of overpayment you want credited to next year's estimated tax ..... 29
- 30. Virginia529 and ABLE Contributions from Schedule VAC, Section I, Line 6 ..... 30
- 31. Other Voluntary Contributions from Schedule VAC, Section II, Line 14 ..... 31
- 32. Addition to Tax, Penalty, and Interest from enclosed Schedule ADJ, Line 21.  
See instructions. .... ENCLOSE 760C OR 760F AND FILL IN OVAL. .... 32
- 33. Sales and Use Tax is due on Internet, mail order, and out-of-state purchases (Consumer's Use Tax).  
See instructions. .... FILL IN OVAL IF NO SALES AND USE TAX IS DUE. .... 33
- 34. Add Lines 29 through 33..... 34
- 35. If you owe tax on Line 27, add Lines 27 and 34. OR If Line 28 is less than Line 34, subtract Line 28 from Line 34. Enclose payment or pay at [www.tax.virginia.gov](http://www.tax.virginia.gov)..... AMOUNT YOU OWE ..... 35  
FILL IN OVAL IF PAYING BY CREDIT OR DEBIT CARD - SEE INSTRUCTIONS
- 36. If Line 28 is greater than Line 34, subtract Line 34 from Line 28. .... YOUR REFUND ..... 36  
If the Direct Deposit section below is not completed, your refund will be issued by check.

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**DIRECT BANK DEPOSIT**      Bank Routing Transit Number      Bank Account Number      Checking  Savings   
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No International Deposits.

I (We) authorize the Dept. of Taxation to discuss this return with my (our) preparer.       I agree to obtain my Form 1099-G at [www.tax.virginia.gov](http://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	Date	Spouse's Signature	Date
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Your Phone	[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]	Spouse's Phone	[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]	ID Theft PIN	[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
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Preparer's Name	Firm Name	Phone Number	Filing Election	Preparer's PTIN
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