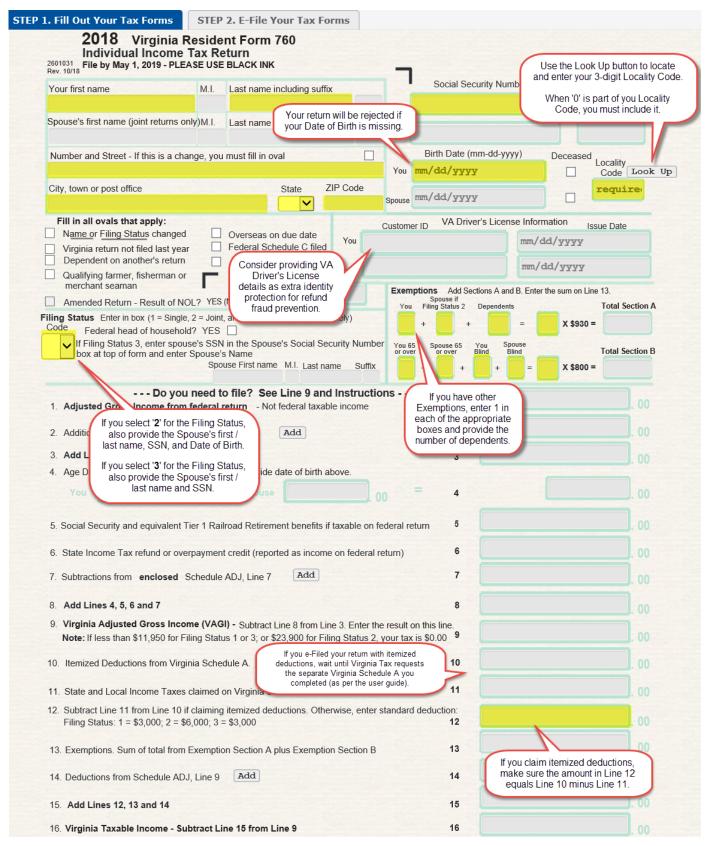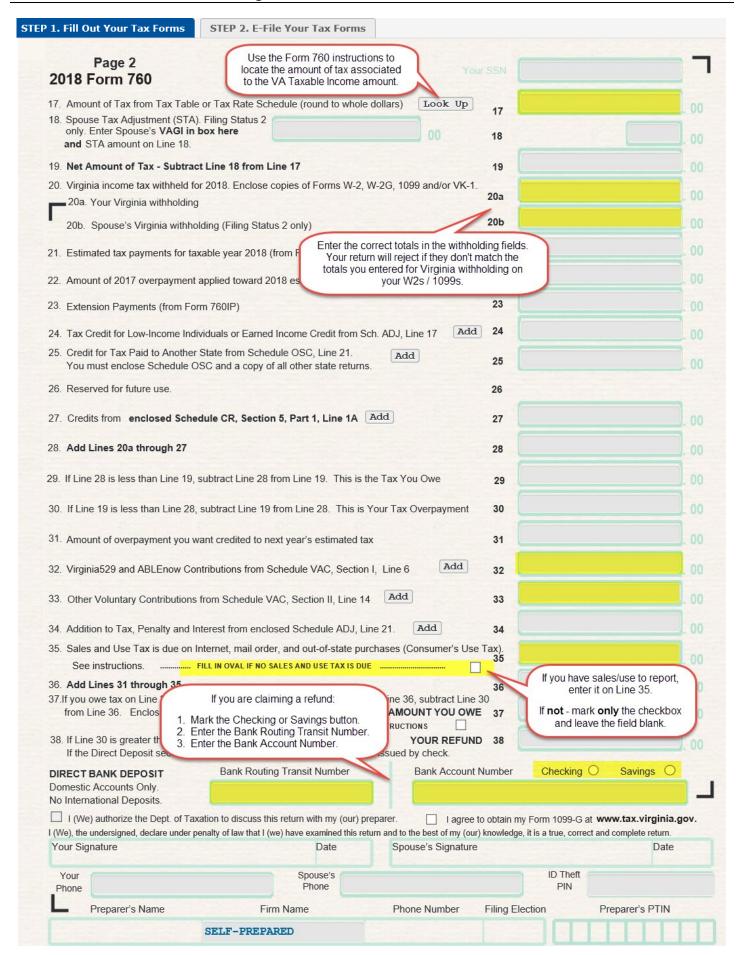# Virginia Tax

Virginia Free Fillable Forms Quick Reference Guide – How to Avoid Rejects

To avoid rejects and to activate the 'Continue to e-File' button on the "**STEP 2 Tab**", review the following highlighted fields and speech bubbles to correct information and/or complete missing information.

For a step-by-step tutorial for the Fillable Forms Program, review the Fillable Forms User Guide.

STEP 1. Fill Out Your Tax Forms   STEP 2. E-File Your Tax Forms

2018 Virginia Resident Form 760
Individual Income Tax Return
2601031
Rev. 10/18   File by May 1, 2019 - PLEASE USE BLACK INK

Your first name   M.I.   Last name including suffix   Social Security Numb

Spouse's first name (joint returns only) M.I.   Last name

Number and Street - If this is a change, you must fill in oval

City, town or post office   State   ZIP Code

Birth Date (mm-dd-yyyy)   Deceased   Locality Code   Look Up
You   mm/dd/yyyy
Spouse   mm/dd/yyyy   required

Use the Look Up button to locate and enter your 3-digit Locality Code. When '0' is part of you Locality Code, you must include it.

Your return will be rejected if your Date of Birth is missing.

Fill in all ovals that apply:
- Name or Filing Status changed
- Virginia return not filed last year
- Dependent on another's return
- Qualifying farmer, fisherman or merchant seaman
- Amended Return - Result of NOL? YES
- Overseas on due date
- Federal Schedule C filed

VA Driver's License Information
Customer ID   Issue Date
You   mm/dd/yyyy
mm/dd/yyyy

Consider providing VA Driver's License details as extra identity protection for refund fraud prevention.

Filing Status Enter in box (1 = Single, 2 = Joint, ...ly)
Code   Federal head of household? 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
Spouse First name   M.I.   Last name   Suffix

If you select '**2**' for the Filing Status, also provide the Spouse's first / last name, SSN, and Date of Birth.

If you select '**3**' for the Filing Status, also provide the Spouse's first / last name and SSN.

Exemptions Add Sections A and B. Enter the sum on Line 13.
You   Spouse if Filing Status 2   Dependents   Total Section A
+   +   =   X $930 =
You 65 or over   Spouse 65 or over   You Blind   Spouse Blind   Total Section B
+   +   =   X $800 =

If you have other Exemptions, enter 1 in each of the appropriate boxes and provide the number of dependents.

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

1. Adjusted Gross Income from federal return - Not federal taxable income

2. Additio...

3. Add L...

4. Age D...   ...ide date of birth above.
You   ...use   =   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   Add   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.   10

If you e-Filed your return with itemized deductions, wait until Virginia Tax requests the separate Virginia Schedule A you completed (as per the user guide).

11. State and Local Income Taxes claimed on Virginia   11

12. Subtract Line 11 from Line 10 if claiming itemized deductions. Otherwise, enter standard deduction:
Filing Status: 1 = $3,000; 2 = $6,000; 3 = $3,000   12

13. Exemptions. Sum of total from Exemption Section A plus Exemption Section B   13

If you claim itemized deductions, make sure the amount in Line 12 equals Line 10 minus Line 11.

14. Deductions from Schedule ADJ, Line 9   Add   14

15. Add Lines 12, 13 and 14   15

16. **Virginia Taxable Income** - Subtract Line 15 from Line 9   16

STEP 1. Fill Out Your Tax Forms	STEP 2. E-File Your Tax Forms

Page 2
2018 Form 760

> Use the Form 760 instructions to locate the amount of tax associated to the VA Taxable Income amount.

Your SSN

17. Amount of Tax from Tax Table or Tax Rate Schedule (round to whole dollars) [Look Up]   **17** _____ . 00

18. Spouse Tax Adjustment (STA). Filing Status 2 only. Enter Spouse's **VAGI in box here** and STA amount on Line 18.   _____ 00   **18** _____ . 00

19. **Net Amount of Tax - Subtract Line 18 from Line 17**   **19** _____ . 00

20. Virginia income tax withheld for 2018. Enclose copies of Forms W-2, W-2G, 1099 and/or VK-1.

20a. Your Virginia withholding   **20a** _____ . 00

20b. Spouse's Virginia withholding (Filing Status 2 only)   **20b** _____ . 00

> Enter the correct totals in the withholding fields. Your return will reject if they don't match the totals you entered for Virginia withholding on your W2s / 1099s.

21. Estimated tax payments for taxable year 2018 (from F...   _____ . 00

22. Amount of 2017 overpayment applied toward 2018 es...   _____ . 00

23. Extension Payments (from Form 760IP)   **23** _____ . 00

24. Tax Credit for Low-Income Individuals or Earned Income Credit from Sch. ADJ, Line 17   [Add]   **24** _____ . 00

25. Credit for Tax Paid to Another State from Schedule OSC, Line 21. [Add]   You must enclose Schedule OSC and a copy of all other state returns.   **25** _____ . 00

26. Reserved for future use.   **26**

27. Credits from **enclosed Schedule CR, Section 5, Part 1, Line 1A** [Add]   **27** _____ . 00

28. **Add Lines 20a through 27**   **28** _____ . 00

29. If Line 28 is less than Line 19, subtract Line 28 from Line 19. This is the Tax You Owe   **29** _____ . 00

30. If Line 19 is less than Line 28, subtract Line 19 from Line 28. This is Your Tax Overpayment   **30** _____ . 00

31. Amount of overpayment you want credited to next year's estimated tax   **31** _____ . 00

32. Virginia529 and ABLEnow Contributions from Schedule VAC, Section I, Line 6   [Add]   **32** _____ . 00

33. Other Voluntary Contributions from Schedule VAC, Section II, Line 14   [Add]   **33** _____ . 00

34. Addition to Tax, Penalty and Interest from enclosed Schedule ADJ, Line 21.   [Add]   **34** _____ . 00

35. 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** .... ☐   **35** _____ . 00

> If you have sales/use to report, enter it on Line 35.
>
> If **not** - mark **only** the checkbox and leave the field blank.

36. **Add Lines 31 through 35**   **36** _____ . 00

37. If you owe tax on Line ... ...ine 36, subtract Line 30 from Line 36. Enclos... **AMOUNT YOU OWE**   **37** ☐   ...RUCTIONS   _____ . 00

> If you are claiming a refund:
> 1. Mark the Checking or Savings button.
> 2. Enter the Bank Routing Transit Number.
> 3. Enter the Bank Account Number.

38. If Line 30 is greater th... **YOUR REFUND**   **38** _____ . 00
If the Direct Deposit se... ...ssued by check.

DIRECT BANK DEPOSIT   Bank Routing Transit Number   Bank Account Number   Checking ○   Savings ○
Domestic Accounts Only.
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.**

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

Your Phone	Spouse's Phone	ID Theft PIN

Preparer's Name	Firm Name	Phone Number	Filing Election	Preparer's PTIN
	SELF-PREPARED			

STEP 1. Fill Out Your Tax Forms	STEP 2. E-File Your Tax Forms

Virginia Approved Form for Filing

WEB **2018** Virginia Schedule ADJ
(Form 760-ADJ)

Your Social Security Number

Name(s) as shown on Virginia return

Dollar Amount

Additions to Federal Adjusted Gross Income

Do not enter all zeros in the Amount fields. If an amount is entered, then the matching code must be selected.

1. Interest on obligations of other states, exempt from federal income tax.   . 00

2. Other additions to federal adjusted gross income.

   2a. **FIXED DATE CONFORMITY ADDITION - SEE INSTRUCTIONS.**   2a   . 00

   2b - 2c. Refer to the Form 760 instructions for Other Addition Codes.   **Code**

   2b   . 00

   2c   . 00

3. Total Additions. Add Lines 1 and 2a - 2c. Enter here and on Form 760, Line 2.   3   . 00

Subtractions from Federal Adjusted Gross Income

4. Income (interest, dividends or gains) from obligations or securities of the U.S. exempt from state income tax, but not from federal tax.   4   . 00

5. Disability income reported as wages (or payments in lieu of wages) on your federal return.

   5a. Enter **YOUR** disability subtraction.   5a   . 00

   5b. Enter **SPOUSE's** disability subtraction.   5b   . 00

6. Other subtractions as provided in instructions.
   6a. **FIXED DATE CONFORMITY SUBTRACTION - SEE INSTRUCTIONS**   . 00

   Do not enter all zeros in the Amount fields. If an amount is entered, then the matching code must be selected.

   6b - 6d. Refer to the Form 760 instructions for Other Subtraction Codes.

   Certification number   **Code**

   6b   . 00

   If you claim Code 56 as a Subtraction, then you must also enter the Certification Number.

   6c   . 00

   6d   . 00

7. Total Subtractions. Add Lines 4, 5a, 5b and 6a - 6d. Enter here and on Form 760, Line 7.   7   . 00

Deductions from Virginia Adjusted Gross Income   **Code**

8. Refer to the Form 760 instructions for Deduction Codes.

   8a   . 00

   8b   . 00

   Do not enter all zeros in the Amount fields. If an amount is entered, then the matching code must be selected.

   8c   . 00

9. Total Deductions. Add Lines 8a - 8c. Enter here and on Form 760, Line 14.   9   . 00

Use Schedule ADJS if you are claiming more additions, subtractions or deductions than the Schedule ADJ allows.
Refer to the instructions and supplemental instructions for Other Codes. Check this box.

Continue with Line 10 on Page 2.

STEP 1. Fill Out Your Tax Forms   **STEP 2. E-File Your Tax Forms**

Virginia Approved Form for Filing

2018
Virginia Schedule CR
CREDIT COMPUTATION SCHEDULE - See Page 8 and Schedule CR Instructions
for required enclosures. Enclose this with your return.

Name(s) as shown on Virginia return

Your Social Security Number

SECTION 1 - NONREFUNDABLE CREDITS

Whole Dollars Only

PART 1 - MAXIMUM SCHEDULE CR NONREFUNDABLE CREDITS

A   Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low-Income Individuals or Virginia Earned Income Credit, Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable in Section 2, Line 1A of Schedule CR may not exceed this amount. .... **1A** .00

* PART 2 - ENTERPRISE ZONE ACT CREDIT

A   Credit allowable this year fro[m] **2A** .00

PART 3 - NEIGHBORHOOD ASSISTA[NCE]

A   Authorized amount of Neighbo[rhood]

B   Carryover credit from prior yea[r]

C   Add Lines A and B ....

> If you use Schedule CR, enter the correct total in **Line 1A** or your return will reject.
>
> Form 760, Line 17 (total tax) **MINUS**
>   Line 18 (spouse tax adjustment) **AND**
>   Line 24 (low/earned income credit) **AND**
>   Line 25 (tax to another state)

D   **Credit allowable this year:** Line C or balance of maximum credit available, whichever is less. .... **3D** .00

E   Carryover credit to next year: Line C less Line 3D (applicable only if within 5-year carryover period). .... E

PART 4 - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

A   Enter 20% of qualifying recyclable equipment cost. .... A

B   Carryover credit from prior year(s) (enclose computation). .... B

C   Add Lines A and B. C

D   Enter 40% of tax per return. .... D

E   Maximum Recyclable Materials Processing Equipment Credit. Line C or Line D, whichever is less. .... E

F   **Credit allowable this year:** Line E or balance of maximum credit available, whichever is less. .... **4F** .00

G   Carryover credit to next year: Line C less Line 4F (applicable only if within 10-year carryover period). .... G

* PART 5 - CONSERVATION TILLAGE EQUIPMENT CREDIT

A   Enter 25% of qualifying property cost or $4,000, whichever is less. .... A

B   Carryover credit from prior year(s) (enclose computation) . ... B

C   Add Lines A and B. C

D   **Credit allowable this year:** Line C or balance of maximum credit available, whichever is less. .... **5D** .00

E   Carryover credit to next year: Line C less Line 5D (applicable only if within 5-year carryover period). .... E

2018 Schedule VAC   **Virginia Contributions Schedule**

2601000 Rev. 06/18

Name(s) as shown on Virginia return

Your SSN

General Instructions

Complete Section I below to contribute all or part of your refund to one or more Virginia 529^{SM} and ABLEnow^{SM} accounts. To contribute to other voluntary contribution organizations listed in the income tax instructions, complete Section II on Page 2. Do not submit this form if you are filing an amended return.

I - Virginia 529^{SM} and Ablenow^{SM} Contributions

For each contribution, provide the program type code (see codes below), beneficiary's last name, account number, and the amount contributed to that program. For contributions to Invest529, prePAID529 and CollegeWealth accounts, use your Virginia529 account number. For contributions to ABLEnow, use the ABLEnow account number. Contact your financial advisor to obtain the proper account number and routing number for a CollegeAmerica account. See the instructions for more details. For more information, vi Virginia529.com or ABLE-now.com.

Program Type Codes: 1 = INVEST529^{SM}   3 = CollegeWealth ®   5 = ABLEnow
                      2 = Prepaid529^{SM}   4 = CollegeAmerica ®

> Part 1 of Schedule VAC can only be used if there is an overpayment amount displayed on Line 30 of Form 760.

A Overpayment Balance Available

Enter the overpayment amount computed on your return less the amount credited to estimated tax for next year. The total contribution amount in Section B below may not exceed this amount.

. 00

B Savings Program Information   **Contribution Amount**

1. Program Type   Beneficiary's Last Name

    . 00

    Account Number   Routing Number
    (For College America ®, contact your financial advisor)   (Required for CollegeAmerica ® Only)

> If a **Program Type** of 4 is selected, then the Routing Number must be provided.

2. Program Type   Beneficiary's Last Name

    . 00

    Account Number   (Required for College America ® Only)
    (For College America ®, contact your financial advisor)

3. Program Type   Beneficiary's Last Name

    . 00

    Account Number   Routing Number
    (For College America ®, contact your financial advisor)   (Required for CollegeAmerica ® Only)

4. Program Type   Beneficiary's Last Name

    . 00

    Account Number   Routing Number
    (For College America ®, contact your financial advisor)   (Required for CollegeAmerica ® Only)

5. Program Type   Beneficiary's Last Name

    . 00

    Account Number   Routing Numbe
    (For College America ®, contact your financial advisor)   (Required fo

> If you need to enter more than five VA529 contributions, use Schedule VACS for the extra entries.
>
> Click 'Add' and mark the checkbox.

6. **Total Amount.** Enter the total contribution amount for all Virginia529 accounts here and on Form 760, Line 32; Form 760PY, Line 32; or Form 763, Line 32. If contributing to more than 5 accounts, use the supplemental Schedule VACS [Add] and fill in this oval. ☐

    . 00

STEP 1. Fill Out Your Tax Forms   STEP 2. E-File Your Tax Forms

2018 Schedule VAC   Virginia Contributions
Page 2   **Schedule**

Name(s) as shown on Virginia return

Your SSN

II - Other Voluntary Contributions

Complete this section to contribute to one or more of the voluntary contribution organizations listed in the income tax instructions.

A Overpayment balance available. Enter the overpayment amount computed on your return less the amount credited to estimated tax for next year and the amount of Virginia 529^{SM} and ABLEnow^{SM} contributions from Section I. The total of Lines 2 through 7 below may not exceed this amount.   1.   . 00

	Code	Contribution Amount

B Voluntary Contributions to be made from your refund. See instructions for a list of qualifying organizations and codes.   2.   . 00

Section B
Lines 2 - 7 may only be used if there is a remaining overpayment (refund) balance.   3.   . 00

4.   . 00

Look Up   5.   . 00

6.   . 00

7.   . 00

C Voluntary Contributions to be made from your refund or tax payment. See instructions for details.   8.   . 00

Section C
Lines 8 - 13 may be used if there is a remaining overpayment (refund) balance or if there is a tax due balance.   9.   . 00

10.   . 00

Look Up   11.   . 00

12.   . 00

13.   . 00

D Total Voluntary Contributions (add the contribution amounts on Lines 2 through 13). Enter this amount here and on Line 33 of Form 760, Line 33 of Form 760PY, or Line 33 of Form 763.   14.   . 00

STEP 1. Fill Out Your Tax Forms	STEP 2. E-File Your Tax Forms

Welcome to electronic filing (E-file)

Fill out the next four sections in order to complete your Virginia return. Once you're finished with these sections, you can click the **Continue to E-File** button shown below to electronically file your taxes.

For more information, click the **Electronic Filing Instructions** link at the bottom of the page.

Section 1: Add W-2, W-2G, 1099 tax form and Schedule FED

If you received Form(s) W-2s, 1099s, or Schedule FED that has Virginia withholding on it, you are required to enter all information for each of the forms received. You must enter the information exactly as it appears on the form. If you have multiple forms, use the Add button to enter information from each form separately.

Example: If you received two Forms W-2, click the Add button next to the Form W-2 and enter the information for your first Form W-2. After completing the first Form W-2, select the Add button again and enter the information for the second Form W-2. Repeat this for each of the types of forms listed below that you received.

Click the Add button for each Form W-2 you received   [Add]

Click the Add button for each Form W-2G you received   [Add]

Click the Add button for each Form 1099-R you received   [Add]

Click the Add button for each Form 1099-G you received   [Add]   *Add any of the supported W-2s and/or 1099s you received.*

Click the Add button for each Form 1099-MISC you received   [Add]   *If you do not have any of the listed forms to include, mark the checkbox.*

Click the Add button for each Form 1099-INT you received   [Add]

Click the Add button for each Form 1099-DIV you received   [Add]

Check the box if you do not have any of the above forms to enter   ☐

Schedule FED

If you file federal Schedule C and/or Schedule F, you need to complete the Virginia Schedule FED. Select the "Add/Vie... button, add the schedule and enter the items needed to complete the form. You may complete the items based upon a combination of two Schedule C's or F's. Also complete this schedule if you file Form 2106 or Form 4562 with your fede...

These addresses MUST match.

If they don't match, then you can't submit your return.

Section 2: Add your electronic signature

To sign your return electronically, add your email address and a 5-digit PIN. If you are filing with your spouse, you will each add your own PINs.

A   Email address (for confirmation email)

    Re-enter email address (must match)

                                                    Taxpayer   Spouse   (if filing jointly)

B   You can choose any 5 numbers for your PIN.
    (Don't use 00000 or 12345)

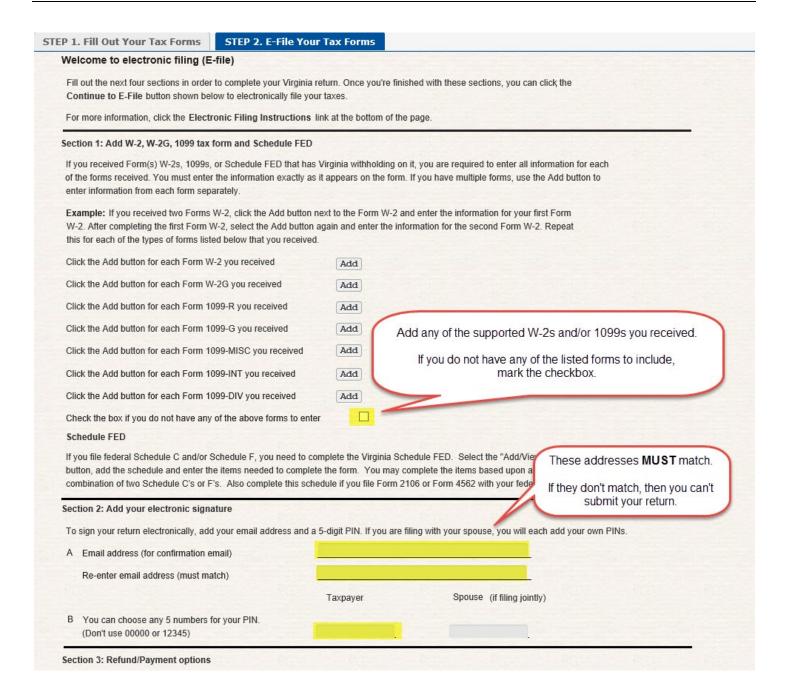**Section 3: Refund/Payment options**

NOTE: The STEP 2 tab contains four sections for you to review; sections 3 and 4 are continued on the next page.

STEP 1. Fill Out Your Tax Forms | **STEP 2. E-File Your Tax Forms**

Section 3: Refund/Payment options

A International ACH Transactions - Required if using direct deposit or electronic funds withdrawal

Yes   No
○   ⦿   Will the funds go to or originate from an account outside the U.S.?

B **Refund**
You can select to receive your refund by Direct Deposit or Paper Check. If using Direct Deposit enter your banking information directly on Form 760.

C **Pay tax due by check**
Fill out and print Form 760-PMT or 760-PFF. Mail it with your check to the VA Department of Taxation, PO Box 1478, Richmond, VA 23218-1478. Write your social security number and "2018 VA Income Tax" on your payment.

D **Pay tax due by credit or debit card**
Call 800-2PAY-TAX, or visit Official Payments to pay on the Internet. The jurisdiction code for VA Dept. of Taxation is 1080.

E **Pay tax due online using eForms** Tax.Virginia.gov

F **Pay tax due by electronic withdrawal through E-file when filing your re**
If you select to pay your tax balance due using electronic funds withdrawal,

Routing number

Account number

Type   Checking ⦿
            Savings ○

Date to make withdrawal   mm/dd/yyyy

By filling in the information above I agree to pay my tax balance due by electronic funds withdrawal

☐ **I agree   to pay by electronic withdrawal**

> If you want to pay electronically with your Fillable Form:
>
> 1. Mark the "I Agree..." checkbox.
> 2. Enter your Routing and Account Number.
> 3. Select Checking or Savings.
> 4. Pick a date for Virginia Tax to withdraw the funds.
>
> NOTE: Warehousing a payment for a future date is available only until the Virginia due date.

Section 4: Verify your identity (ID) information

Fill in the identity information that applies

A Cell phone number

> If you enter data in Section 4 and the Driver's License / Issue Date on Page 1, be sure to complete **all** fields. Otherwise, leave all fields in **both sections** blank.

	Taxpayer	Spouse (if filing jointly)
B Type of ID	⌄	⌄
C Driver's license or State issued ID state	⌄	⌄
D Driver's license or State issued ID expiration date	mm/dd/yyyy	mm/dd/yyyy
E Non-Expiring State issued ID	☐	☐

Continue to E-File