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**.

763 2026 Virginia Nonresident Income Tax Return

Page 1

Due May 1, 2027

Enclose a complete copy of your federal tax return and all other required Virginia enclosures.

First Name	MI	Last Name	Suffix	Your Social Security Number	☐ Check if deceased
Spouse's First Name (Filing Status 2 Only)	MI	Last Name	Suffix	Spouse's Social Security Number	☐ Check if deceased

Present Home Address (Number and Street or Rural Route)			Your Birth Date (mm-dd-yyyy) - -
City, Town, or Post Office	State	ZIP Code	Spouse's Birth Date (mm-dd-yyyy) - -

State of Residence	**Important** - Name of Virginia City or County in which principal place of business, employment, or income source is located. ☐ City **OR** ☐ County	Locality Code

Check Applicable Boxes

☐ Amended Return Reason Code ☐

☐ Name(s) or Address Different than Shown on 2025 VA Return

☐ Overseas on Due Date

☐ Dependent on Another's Return

☐ Qualifying Farmer, Fisherman, or Merchant Seaman

EIC Claimed on federal return $_____ .00

Filing Status Enter Filing Status Code in box below.

☐ **1** = Single. Federal head of household? YES ☐
2 = Married, Filing Joint Return - both must have Virginia income
3 = Married, Spouse Has No Income From Any Source
4 = Married, Filing Separate Returns

If Filing Status 3 or 4, enter spouse's SSN in the Spouse's Social Security Number box at top of form and enter Spouse's Name_____

Exemptions Add Sections 1 and 2. Enter the sum on Line 12.

You	+	Spouse if Filing Status 2 or 3	+	Dependents	=		X $930 =	Total Section 1
1	+	☐	+	☐	=	☐		

You 65 or over	+	Spouse 65 or over	+	You Blind	+	Spouse Blind	=		X $800 =	Total Section 2
☐	+	☐	+	☐	+	☐	=	☐		

1.	Adjusted Gross Income from federal return - *Not federal taxable income.*	1	.00
2.	Additions from Schedule 763 ADJ, Line 3.	2	.00
3.	**Add Lines 1 and 2.**	3	.00
4.	Age Deduction (See instructions and the Age Deduction Worksheet) Enter Birth Dates above. Enter Your Age Deduction on Line 4a and Your Spouse's Age Deduction on Line 4b.	You 4a Spouse 4b	.00 .00
5.	Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return.	5	.00
6.	State income tax refund or overpayment credit reported as income on your federal return.	6	.00
7.	Subtractions from Schedule 763 ADJ, Line 7.	7	.00
8.	**Add Lines 4a, 4b, 5, 6, and 7.**	8	.00
9.	**Virginia** Adjusted Gross Inc**ome (VAGI). Subtract Line 8 from Line 3.**	9	.00
10.	Itemized Deductions from Virginia Schedule A, if applicable. See instructions.	10	.00
11.	If you do not claim itemized deductions on Line 10, enter standard deduction. See instructions.	11	.00
12.	Exemption amount. Enter the total amount from the Exemption Sections 1 and 2 above.	12	.00
13.	Deductions from Schedule 763 ADJ, Line 9.	13	.00
14.	**Add Lines 10, 11, 12, and 13.**	14	.00
15.	Virginia Taxable Income computed as a resident. Subtract Line 14 from Line 9.	15	.00
16.	Percentage from Nonresident Allocation Section on Page 2 (Enter to one decimal place only)	16	%
17.	Nonresident Taxable Income. (Multiply Line 15 by percentage on Line 16).	17	.00
18.	Income Tax from Tax Table or Tax Rate Schedule	18	.00
19a.	Your Virginia income tax withheld. Enclose Forms W-2, W-2G, 1099, and VK-1	19a	.00

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For Local Use **LTD** ☐ $_____ ☐☐☐☐☐☐

Your Name	Your SSN

19b.	Spouse's Virginia income tax withheld. Enclose Forms W-2, W-2G, 1099, and VK-1.	19b	.00
20.	2026 Estimated Tax Payments.	20	.00
21.	2025 overpayment credited to 2026 estimated tax.	21	.00
22.	Extension Payment – submitted using Form 760IP.	22	.00
23.	Credit for Low-Income Individuals or Virginia Earned Income Credit from Schedule 763 ADJ, Line 17.	23	.00
24.	Total credits from Schedule OSC.	24	.00
25.	Credits from Schedule CR, Section 5, Line 1A..	25	.00
26.	**Total payments and credits. Add Lines 19a through 25.**	26	.00
27.	If Line 18 is larger than Line 26, enter the difference. This is the **INCOME TAX YOU OWE.**	27	.00
28.	If Line 26 is larger than Line 18, enter the difference. This is the **OVERPAYMENT AMOUNT.**	28	.00
29.	Amount of overpayment on Line 28 to be CREDITED TO 2027 ESTIMATED INCOME TAX.	29	.00
30.	Commonwealth Savers (formerly Virginia529 and ABLE) Contributions from Schedule VAC, Section I, Line 6	30	.00
31.	Other Voluntary Contributions from Schedule VAC, Section II, Line 14	31	.00
32.	Addition to Tax, Penalty, and Interest from **enclosed** Schedule 763 ADJ, Line 21. See instructions. Enclose 760C or 760F and check here. ☐	32	.00
33.	Sales and Use Tax is due on Internet, mail order, and out-of-state purchases (Consumer's Use Tax). See instructions. Check here if no sales and use tax is due. ☐	33	.00
34.	**Add Lines 29 through 33.**	34	.00
35.	If you owe tax on Line 27, add Lines 27 and 34 - **OR** - If you have an overpayment on Line 28 and Line 34 is larger than Line 28, enter the difference. **AMOUNT YOU OWE**. Enclose payment or pay at **www.tax.virginia.gov.** Check here if paying by credit or debit card - See instructions. ☐	35	.00
36.	If Line 28 is larger than Line 34, subtract Line 34 from Line 28. This is the amount to be **REFUNDED TO YOU.**	**36**	.00

If the Direct Deposit section below is not completed, your refund will be issued by check.

DIRECT BANK DEPOSIT
Domestic Accounts Only
No International Deposits

Your Bank Routing Transit Number | **Your Bank Account Number** | Checking ☐ | Savings ☐

Nonresident Allocation Percentage

		A - All Sources		B - Virginia Sources	
1. Wages, salaries, tips, etc.	1		00		00
2. Interest income.	2		00		00
3. Dividends.	3		00		00
4. Alimony received.	4		00		00
5. Business income or loss.	5		00		00
6. Capital gain or loss/capital gain distributions.	6		00		00
7. Other gains or losses.	7		00		00
8. Taxable pensions, annuities, and IRA distributions.	8		00		
9. Rents, royalties, partnerships, estates, trusts, S corporations, etc.	9		00		00
10. Farm income or loss.	10		00		00
11. Other income.	11		00		00
12. Interest on obligations of other states from Schedule 763 ADJ, Line 1.	12		00		
13. Lump-sum and accumulation distributions included on Sch. 763 ADJ, Line 3.	13		00		00
14. TOTAL - Add Lines 1 through 13 and enter each column total here	14		00		00
15. Nonresident allocation percentage - Divide Line 14 B, by Line 14 A. *Compute percentage to one decimal place (e.g., 5.4%).* Enter on Page 1, Line 16.	15				%

☐ 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 provided by 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		Your Phone Number	Date	
Spouse's Signature (If a joint return, **both** must sign)		Spouse's Phone Number	Preparer's PTIN	Vendor Code
Preparer's Name	Firm's Name (or Yours if Self-Employed)	Preparer's Phone Number	Filing Election Code	ID Theft PIN

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