

# 2009 Virginia Resident Form 760

## Individual Income Tax Return

File by May 3, 2010 - PLEASE USE BLACK INK

iFile  
www.tax.virginia.gov  
Fast. Easy. Secure.



Your first name	M.I.	Last name	Suffix
Spouse's first name (joint returns only)	M.I.	Last name	Suffix
Number and Street - If this is a change you must fill in oval <input type="checkbox"/>			
City, town or post office and state		ZIP Code	

Fill in all ovals that apply:

- Name or filing status has changed since last filing
- Virginia return was not filed last year
- Return adjusted for fixed date conformity
- Dependent on another's return
- Amended Return - Fill in oval if result of NOL
- Pass-Through-Entity Withholding included on this return (Attach Schedule VK-1)

Your Social Security Number	First 4 letters of your last name	Spouse's Social Security Number	First 4 letters of spouse's last name	Locality Code See instructions
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

<b>Filing Status</b> Fill in oval to indicate status <input type="checkbox"/> (1) Single. Did you claim federal head of household? Yes <input type="checkbox"/> <input type="checkbox"/> (2) Married filing joint return (Enter spouse's SSN above) <input type="checkbox"/> (3) Married filing separate return (Enter spouse's SSN above) Spouse's Name _____	<b>Exemptions</b> <b>A</b> You + Spouse + <input type="text"/> = <input type="text"/> x \$930 = _____ <b>B</b> You 65 or over + Spouse 65 or over + You Blind + Spouse Blind = <input type="text"/> x \$800 = _____	<b>Dependents</b> <input type="text"/> + <input type="text"/> = <input type="text"/>	<b>Total</b> <input type="text"/> x \$930 = _____	Add the Dollar Amounts and Enter Total on Line 11
		Spouse's Name _____	Total <input type="text"/> x \$800 = _____	

1. Federal Adjusted Gross Income (from federal return - NOT FEDERAL TAXABLE INCOME) .....	1	LOSS	<input type="text"/>	.	<input type="text"/>
2. Total Additions from attached Schedule ADJ, Line 3 (You must attach Schedule ADJ) .....	2		<input type="text"/>	.	<input type="text"/>
3. Add Lines 1 and 2 .....	3	LOSS	<input type="text"/>	.	<input type="text"/>
4. Deduction for age on January 1, 2010. See Instructions. You <input type="text"/> .00 + Spouse <input type="text"/> .00 = <input type="text"/> .00 Your Birthday (mm-dd-yy) <input type="text"/> Spouse's Birthday (mm-dd-yy) <input type="text"/>	4		<input type="text"/>	.	<input type="text"/>
5. Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits (reported as taxable on federal return) .....	5		<input type="text"/>	.	<input type="text"/>
6. State Income Tax refund or overpayment credit (reported as income on federal return) .....	6		<input type="text"/>	.	<input type="text"/>
7. Subtractions from attached Schedule ADJ, Line 7 (You must attach Schedule ADJ) .....	7		<input type="text"/>	.	<input type="text"/>
8. Add Lines 4, 5, 6 and 7 .....	8		<input type="text"/>	.	<input type="text"/>
9. Virginia Adjusted Gross Income (VAGI) - Subtract Line 8 from Line 3 .....	9	LOSS	<input type="text"/>	.	<input type="text"/>
10. Deductions-Enter Standard: Filing Status 1 = \$3,000; 2 = \$6,000; 3 = \$3,000 OR Itemized: 10a. Total Itemized Deductions 10b. State and Local Income Taxes claimed on Sch. A <input type="text"/> .00 MINUS <input type="text"/> .00 = <input type="text"/> .00	10		<input type="text"/>	.	<input type="text"/>
11. Exemptions. Sum of total from Exemption Section A multiplied by \$930 plus sum of total from Exemption Section B multiplied by \$800 .....	11		<input type="text"/>	.	<input type="text"/>
12. Deductions from Virginia Adjusted Gross Income Schedule ADJ, Line 9 .....	12	LOSS	<input type="text"/>	.	<input type="text"/>
13. Add Lines 10, 11 and 12 .....	13	LOSS	<input type="text"/>	.	<input type="text"/>
14. Virginia Taxable Income - Subtract Line 13 from Line 9 .....	14	LOSS	<input type="text"/>	.	<input type="text"/>

Forms W-2, W-2G, 1099 and VK-1 reporting VA withholding here.

Staple payment here

LAR   
  DLAR   
  DTD   
  LTD   
 \$

Office Use

## State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

**Early January until mid October**

[You can start, prepare, and efile your tax return now](#)

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.



### Attention

**If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:**

**1. You can download the State Tax form here:**

<http://www.efile.com/support-state-tax-agency-list/>

**2. Work online on your tax return with an efile Tax Professional**

[Start working with a LIVE TaxPRO](#)

**3. Download Federal tax forms by tax year, complete and mail to the IRS**

[Download Federal Tax Forms](#)

### Free Tax Tools, Calculators and Educators

Head of Household Educator:

<http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/>

Qualifying Child Dependent Educator:

<http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/>

Qualifying Relative Educator:

<http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/>

Earned Income Tax Credit Educator:

<http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/>

Child Tax Credit Educator:

<http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/>

**Got Tax Questions? [Contact efile.com!](#)**



Your SSN

SSN input boxes

- 15. Amount of Tax from Tax Table or Tax Rate Schedule (round to whole dollars) ..... 15
- 16. Spouse Tax Adjustment. For Filing Status 2 only. Enter VAGI in whole dollars below. See instructions.
16a - Enter Your VAGI below
16b - Enter Spouse's VAGI below
16
- 17. Net Amount of Tax - Subtract Line 16 from Line 15 ..... 17
- 18. Virginia tax withheld for 2009.
18a. Your Virginia withholding ..... 18a
18b. Spouse's Virginia withholding (filing status 2 only) ..... 18b
- 19. Estimated Tax Paid for tax year 2009 (from Form 760ES) ..... 19
(include overpayment credited from tax year 2008)
- 20. Extension Payments (from Form 760IP) ..... 20
- 21. Tax Credit for Low Income Individuals or Earned Income Credit from attached Sch. ADJ, Line 17.....21
- 22. Credit for Tax Paid to Another State from attached Sch. OSC, Line 21 ..... 22
(You must attach Sch. OSC and a copy of all other state returns)
- 23. Other Credits from attached Schedule CR ..... 23
(If claiming Political Contribution Credit only - fill in oval - see instructions)
- 24. Add Lines 18a, 18b and 19 through 23 ..... 24
- 25. If Line 24 is less than Line 17, subtract Line 24 from Line 17. This is the Tax You Owe ..... 25
Skip to Line 28
- 26. If Line 17 is less than Line 24, subtract Line 17 from Line 24. This is Your Tax Overpayment ... 26
- 27. Amount of overpayment you want credited to next year's estimated tax ..... 27
- 28. Adjustments and Voluntary Contributions from attached Schedule ADJ, Line 24 ..... 28
(You must attach Schedule ADJ)
- 29. Add Lines 27 and 28..... 29
- 30. If you owe tax on Line 25, add Lines 25 and 29. OR
If Line 26 is less than Line 29, subtract Line 26 from Line 29. AMOUNT YOU OWE ..... 30

Grid of input boxes for tax amounts, including SSN, lines 15-30, and line 31.

CREDIT CARD FILL IN OVAL IF PAYING BY CREDIT OR DEBIT CARD - SEE INSTRUCTIONS

31. If Line 26 is greater than Line 29, subtract Line 29 from Line 26. YOUR REFUND ..... 31

Direct Deposit Information section with Account Type (Checking/Savings), routing numbers, and account numbers.

Qualifying farmer, fisherman or merchant seaman; Federal Schedule C; Coalfield credit earned; Overseas on due date; Earned Income Credit claimed on your federal return. Amount claimed: [ ]

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 business phone number, Home phone number, Spouse's business phone number

I authorize the Dept. of Taxation to discuss my return with my preparer. Preparer's Signature, Preparer's Name, Address & Phone Number (please print), Code, Preparer's FEIN/PTIN/SSN