

Use the worksheet for amended returns below to determine if you are due a refund or if any additional tax due should be paid with your amended return. If your amended return results in additional tax due, interest must be paid on the tax you owe from the due date of your original return to the date that the amended return is filed or postmarked.

**Amended Return**

If you are filing an amended return, fill in the amended return oval. In addition, enter the appropriate amended return reason code (see below) in the space provided. Select the reason code that best indicates why your return is being amended and enclose the appropriate documentation.

Code	Amended Return Reason
03	Federal Return Amended or Adjusted – Enclose copy of IRS final determination, if applicable
04	Virginia Return – Changes to subtractions, deductions, additions, and credits
01	NOL
02	Partnership Level Federal Adjustment – Enclose Form 502FED-1
05	Pass-Through Entity Elective Tax Payment
30	Other – Enclose Explanation

If the amended return is the result of a net operating loss (NOL) carryback, use the general instructions for computing the NOL from the Virginia Administrative Code (Title 23, Taxation) website at [law.lis.virginia.gov](http://law.lis.virginia.gov). Select the link for Virginia Administrative Code and find Title 23 Taxation. Select Agency 10, Department of Taxation and Chapter 110 Individual Income Tax. General instructions are provided in 23VAC10-110-80 and 23VAC10-110-81. **Enclose a complete copy of your amended federal return and the Virginia Modification Worksheet, if applicable.**

**Worksheet for Amended Returns**

- Income tax paid with original return, plus additional income tax paid after it was filed .....1 \_\_\_\_\_
- Add Line 1 above and Line 26 from amended Form 760 and enter the total here .....2 \_\_\_\_\_
- Overpayment, if any, as shown on original return or as previously adjusted .....3 \_\_\_\_\_
- Subtract 3 from Line 2 .....4 \_\_\_\_\_
- If Line 4 above is less than Line 18 on amended Form 760, subtract Line 4 above from Line 18 on amended Form 760. This is the Tax You Owe .....5 \_\_\_\_\_

- Refund. If Line 18 on amended Form 760 is less than Line 4 above, subtract Line 18 on amended Form 760 from Line 4 above. This is the Tax You Overpaid.....6 \_\_\_\_\_

**Residency Status and Choosing the Right Form to File**

- There are two types of Virginia residents: domiciliary and actual.
- A domiciliary resident of another state may also be an actual resident of Virginia.
- Virginia residency may be either full-year or part-year.
- A nonresident of Virginia may be required to file a Virginia return.
- To determine which Virginia return you should file, first determine if you were a resident of Virginia *at any time* during the taxable year.

**Step 1: Determine your residency status**

**Domiciliary Resident**

You are a domiciliary (legal) resident if your permanent home is in Virginia. Your permanent home is where, whenever you are absent, you intend to return. Every person has one and only one domiciliary residence at a time. Most domiciliary residents actually live in Virginia; however, actual presence in Virginia is not required. If you have established legal domicile in Virginia, you are a domiciliary resident until you establish legal domicile in another state.

- Members of the armed forces who claim Virginia as their home of record are domiciliary residents, even if stationed outside of Virginia.
- A domiciliary resident who accepts employment outside of Virginia, but who does not abandon Virginia as their domiciliary residence, even if outside of Virginia for many years, remains a domiciliary resident of Virginia. This includes domiciliary residents who accept employment outside of the United States.

**Actual Resident**

You are an *actual* resident if:

You maintained an abode in Virginia or were physically present in Virginia for more than 183 total days during the taxable year, even if you are a domiciliary resident of another state or country.

If you are an *actual* resident of Virginia, you may be required to file as a resident in Virginia and in your domiciliary state. In this situation, you should claim a credit on the return filed in the state of your legal domicile for taxes paid to Virginia.

**Students:** The rules for determining the residency status of a student are the same as for anyone else.

**Military Personnel and Members of the U.S. Congress:** If you are a member of the armed forces or of the U.S. Congress