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**.

WEB

2026 Virginia Schedule A Itemized Deductions

Social Security Number

Name(s) as shown on Virginia Return

See instructions before completing Schedule A

Filing Status Claimed on Federal Return Enter in box to the right: **1**=Single **2**=Joint **3**=Married Filing Separately **4**=Head of household (HOH) **5**=Qualifying surviving spouse (QSS)

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1. Medical and dental expenses. 1
2. Enter federal adjusted gross income from Line 5 of the Conformity Worksheet on Page 2 of this form. Part-year residents use only income attributable to Virginia residency. If negative enter 0. 2
3. Multiply Line 2 by 10% (0.10). 3
4. Subtract Line 3 from Line 1. If Line 3 is more than Line 1, enter -0-. 4

Taxes You Paid

5a. State and local income taxes or general sales taxes. See instructions for limitations. Fill in this oval if you are claiming a deduction for general sales taxes instead of income taxes. 5a

5b. State and local real estate taxes. 5b

5c. State and local personal property taxes 5c

6. Other deductible taxes. List type and amount. _____ _____ Foreign income taxes 6

7. Add Lines 5a, 5b, 5c, and 6. 7

Interest You Paid

Caution: Your mortgage interest deduction may be limited.

8. Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home fill in this oval. .....

8a. Home mortgage interest and points reported to you on federal Form 1098. ..... 8a

8b. Home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the home, show that person's name, identifying no., and address.
► _____ 8b

8c. Points not reported to you on federal Form 1098. ..... 8c

8d. Mortgage insurance premiums 8d

8e. Add Lines 8a through 8d. 8e

9. Investment interest. 9

10. Add Lines 8e and 9. 10

Gifts to Charity

Caution: Report the limited amount as defined under federal law.

11. Gifts by cash or check. 11
12. Other than by cash or check. 12
13. Carryover from prior year. 13
14. Add Lines 11 through 13. 14

Casualty and Theft Losses

15. Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Enter the amount from Line 18 of federal Form 4684. 15

Other Itemized Deductions

16a. Gambling Losses 16a

16b. Other. List type and amount. ► _____ _____ 16b

16c. Add Lines 16a and 16b. 16c

Total Itemized Deductions

17. Add Lines 4, 7, 10, 14, 15, and 16c. Enter here. If Line 1 on Forms 760, 760PY, or 763 is over $408,900 if filing jointly or qualifying surviving spouse, $374,800 if head of household, $340,750 if single, or $204,450 if married filing a separate return, complete the itemized deduction worksheet first. Itemized deductions may be limited. If so, enter amount from Line 12a or 12b of the limited itemized deduction worksheet. 17
18. If your total on Line 17 was limited, enter the amount from Part B, Line 15 of the limited itemized deduction worksheet here. Otherwise, enter the state and local income tax from Line 5a and any foreign income tax from Line 6 above. See instructions. 18
19. Virginia Itemized Deductions: Subtract Line 18 from Line 17 and enter the result here and on Form 760 Line 10, Form 760PY Line 11, or Form 763 Line 10. If negative enter 0. 19

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Conformity Worksheet - Modifications to Itemized Deductions

Complete this worksheet before completing Virginia Schedule A. Enter the information requested on each line. On the Virginia Schedule A, Medical and Dental Expenses (Line 4), Gifts to Charity (Line 14), and Casualty and Theft Loss (Line 15) may require modification due to conformity adjustments. These amounts should be recomputed by substituting the amount on Line 5 of this worksheet for the FAGI that you used to compute your federal limitations. Also use the amount on Line 5 of this worksheet instead of Line 1 from Forms 760, 760PY, and 763 when computing Virginia Schedule A, Line 17.

1. Federal Adjusted Gross Income (FAGI) from federal return ..... 1. _____ .00
2. Conformity additions to FAGI ..... 2. _____ .00
3. Subtotal. Add Lines 1 and 2 ..... 3. _____ .00
4. Conformity subtractions from FAGI ..... 4. _____ .00
5. Conformity FAGI. Subtract Line 4 from Line 3 ..... 5. _____ .00

LIMITED ITEMIZED DEDUCTION WORKSHEET

Part A – Compute Your Itemized Deduction Limitation

Complete this worksheet after completing Lines 1-16 of the Virginia Schedule A.

All taxpayers must complete Lines 1-11 of this worksheet as though they were residents of Virginia for the entire taxable year. If your filing status is different for federal and Virginia purposes, see instructions.

*1. Enter the total amount from Virginia Schedule A, Lines 4, 5a, 5b, 5c, 6, 10, 14, 15, and 16c. ..... 1. _____ .00

2. Enter the total amount from Virginia Schedule A, Lines 4, 9, and 15, plus any gambling losses included on Line 16a .... 2. _____ .00

3. Subtract Line 2 from Line 1. If the result is zero or less, the limitation does not apply. Stop here and follow the instructions for Line 17 of Virginia Schedule A. ..... 3. _____ .00

4. Multiply Line 3 above by 80% (0.80). ..... 4. _____ .00

5. Enter the total from Line 1 of Form 760, Form 760PY, or Form 763 (or amount from Line 5 of the Conformity Worksheet) ... 5. _____ .00

6. If federal filing status is married filing jointly or qualifying surviving spouse, enter $408,900; head of household, $374,800; single, $340,750; or married filing separately, $204,450. ..... 6. _____ .00

7. Subtract Line 6 from Line 5. If the result is zero or less, stop here, the limitation does not apply. Stop here and follow the instructions for Line 17 of Virginia Schedule A. ..... 7. _____ .00

8. Multiply Line 7 above by 3% (0.03). ..... 8. _____ .00

9. Enter the smaller of Line 4 or Line 8. ..... 9. _____ .00

10. Enter the amount from Line 3 above. ..... 10. _____ .00

11. Divide Line 9 by Line 10. Enter the result to 3 decimal places. ..... 11. _____

12. Limited Itemized Deduction Total

12a. Resident (Form 760) and Nonresident (Form 763) filers
Subtract Line 9 from Line 1 and enter here and on Virginia Schedule A , Line 17. Continue to Part B of the worksheet. ..... 12a. _____ .00

*12b. Part-Year Resident (Form 760PY) filers
Enter only the itemized deductions paid while a Virginia resident on Virginia Schedule A. Use the steps below to compute the amount to enter on Line 17 of Virginia Schedule A if you are subject to the itemized deduction limitation.

1) Enter the total amount from Virginia Schedule A Lines 4, 5a, 5b, 5c, 6, 10, 14, 15, and 16c. ..... 1) _____ .00

2) Multiply the total amount from Virginia Schedule A, Lines 5a, 5b, 5c, 6, 8e, 14, and 16c (minus any gambling losses reported on Line 16a) by Line 11. ... 2) _____ .00

3) Subtract Line 2 from Line 1. Enter here and on Virginia Schedule A, Line 17. ..... 12b. _____ .00

Part B – Compute Your State and Local Income Tax Modification

*13. Enter state and local income tax from Virginia Schedule A, Line 5a. Part year residents enter only the amount paid while a resident. For foreign income tax, see instructions. ..... 13. _____ .00

14. Multiply Line 13 by Line 11. ..... 14. _____ .00

15. Subtract Line 14 from Line 13. Enter here and on Virginia Schedule A, Line 18. ..... 15. _____ .00

* When completing this worksheet, the amount from Line 5a of Schedule A may not exceed the Virginia SALT cap amount. See instructions.

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