

Name(s) as shown on return

Your social security number

Worksheet for Amended Returns

1. Income tax paid with original return, plus additional income tax paid after it was filed 1 _____
2. Add Line 1 above and Line 26 from amended Form 760 and enter the total here 2 _____
3. Overpayment, if any, as shown on original return or as previously adjusted 3 _____
4. Subtract Line 3 from Line 2 4 _____
5. 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 _____
6. 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 _____

If you file an amended return with any other state that affects your Virginia income tax, you must file an amended Virginia return within one year. The Department may issue a refund only if the amended return is filed within:

- 3 years from the due date of the original return, including valid filing extensions;
- 1 year from the final determination of the amended federal return or federal change, whichever is later, provided that the allowable refund is not more than the decrease in Virginia tax attributable to the federal change or correction;
- 1 year from the final determination of the amended return of any other state or change or correction in the income tax of the taxpayer for any other state, provided that the refund does not exceed the amount of the decrease in Virginia tax attributable to such change or correction;
- 2 years from the filing of an amended Virginia return resulting in the payment of additional tax, provided that the current amended return raises issues relating solely to the prior amended return and that the refund does not exceed the amount of the tax payment made as a result of the prior amended return; or
- 2 years from the payment of an assessment, provided the amended return raises issues relating only to the prior assessment and the refund does not exceed the amount of tax paid on the prior assessment.

Complete a new return using the corrected figures, as if it were the original return. Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as the result of the original return. Use the worksheet for amended returns 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.

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. 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.**