

Virginia law imposes individual income tax filing requirements on virtually all Virginia residents, as well as on nonresidents who receive income from Virginia sources. The correct method for filing your income tax return and reporting Virginia taxable income depends on your residency status. Following the brief definitions shown below, we've provided additional details about each residency status including corresponding filing requirements.

Resident -- A person who lives in Virginia, or maintains a place of abode here, for more than 183 days during the year, or who is a legal (domiciliary) resident of the Commonwealth, is considered a Virginia resident for income tax purposes. Residents file [Form 760 \(/forms/search?search=760+&year=All&category=1&type=All\)](/forms/search?search=760+&year=All&category=1&type=All).

Part-Year Resident -- A person who moves into Virginia during the year with the intent of becoming a resident, or a person who moves out of Virginia during the year to become a resident of another state, is a part-year resident for income tax purposes. Part-year residents generally file [Form 760PY \(/forms/search?search=760PY+&year=All&category=1&type=All\)](/forms/search?search=760PY+&year=All&category=1&type=All).

Nonresident -- A person who is not a resident or part-year resident, but who receives taxable income from Virginia sources is a nonresident for income tax purposes. Nonresidents file [Form 763 \(/forms/search?search=763+&year=All&category=1&type=All\)](/forms/search?search=763+&year=All&category=1&type=All).

How Residency Requirements Apply to Aliens

Federal law provides for the designation of resident aliens and nonresident aliens as special statuses for tax filing purposes. Virginia law does not make a similar provision. Therefore, a resident or nonresident alien is subject to the same Virginia residency provisions as all other filers. If you are a resident or nonresident alien required to file a federal income tax return, and you meet the definition of a Virginia resident, part-year resident, or nonresident and other filing requirements, you must file a Virginia return, unless exempted from the requirement by federal treaty.

Virginia Residents

Part-Year Residents

Nonresidents

Spouses with Different Residency Status (Mixed Residency)

Congress

Military

Individuals Living Abroad

Students

Virginia Residents

There are two types of Virginia residents: actual and domiciliary.

Actual Residents: Individuals who are physically present in Virginia, or who maintain a place of abode here for more than 183 days during the taxable year are actual residents. The period of residency does not have to be consecutive days.

It is possible to be an actual resident of Virginia and a domiciliary resident of another state. For example, dual status commonly occurs when a resident of another state enrolls in a Virginia school and lives here during the school year.

Domiciliary Residents: Individuals whose state of legal residence in the technical sense is Virginia are domiciliary residents. Most domiciliary residents actually live in Virginia. Examples of individuals who are domiciliary residents but who do not live in Virginia are shown below:

- An individual who enters the military from Virginia (i.e., claims Virginia as his/her home of record) will remain a domiciliary resident of Virginia, unless appropriate steps are taken to abandon Virginia as the state of domicile.
- A student who attends school in another state, but maintains Virginia as his/her legal state of residence, is a domiciliary resident.
- A resident of Virginia who accepts employment in another country is a domiciliary resident, unless appropriate steps are taken to abandon Virginia as the state of domicile.

If you are a Virginia resident, file your income tax return on [Form 760 \(/forms/search?search=760&year=All&category=1\)](#). Some points you should keep in mind:

- A Virginia resident return must include income from **all** sources.
- No subtractions are allowed for income reported to other states. Income taxes paid to other states are addressed through tax credits.
- No tax credits are allowed for income taxes paid to foreign countries, except on foreign source pension income. In addition, no tax credits or deductions are allowed for taxes paid to any city, county or other local government or to the federal government.
- If you are a resident and your spouse is a nonresident, you may not file a joint return (see Mixed Residency).