

**UNDERPAYMENT OF VIRGINIA
 760F ESTIMATED TAX BY FARMERS AND FISHERMEN 2000**
 Attach this form to Form 760, 763, 760PY or 770



For calendar year 2000 or taxable year beginning _____, 2000 and ending _____,

Name, Address, And Social Security Number (or FEIN)	
First Name, Middle Initial and Last Name (of Both if Joint) - OR - Name of Estate or Trust	Your Social Security Number or FEIN
If Estate or Trust, Name and Title of Fiduciary	Spouse's Number, if Joint Declaration
Present Home Address (Number and Street or Rural Route)	(For Office Use)
City, Town or Post Office and State	ZIP Code

PART I HOW TO COMPUTE YOUR UNDERPAYMENT	
If you meet either of the two exceptions in Part II which void the addition to tax, skip to line 7.	
1. Enter the amount of your 2000 Virginia income tax liability after the Spouse Tax Adjustment and nonrefundable credits. (If \$150 or less, you are not required to file Form 760F.)	1 <input style="width:150px; height:20px;" type="text"/>
2. Enter 66 ² / ₃ % (.666) of the amount on line 1.	2 <input style="width:150px; height:20px;" type="text"/>
3. Enter the amount of your 1999 income tax liability after nonrefundable credits.	3 <input style="width:150px; height:20px;" type="text"/>
4. Enter the amount from line 2 or line 3, whichever is less.	4 <input style="width:150px; height:20px;" type="text"/>
5. Enter the amount withheld and/or the amount of estimated tax paid or credited by January 15, 2001.	5 <input style="width:150px; height:20px;" type="text"/>
6. Underpayment of estimated tax (subtract the amount on line 5 from the amount on line 4).	6 <input style="width:150px; height:20px;" type="text"/>
PART II EXCEPTIONS WHICH VOID THE ADDITION TO TAX	
7. EXCEPTION 1: Tax on your 1999 Virginia income tax return.	7 <input style="width:150px; height:20px;" type="text"/>
8. EXCEPTION 2: Tax based on 1999 income using 2000 rates and exemptions (see instructions on back)	8 <input style="width:150px; height:20px;" type="text"/>
PART III HOW TO COMPUTE THE ADDITION TO TAX	
If you meet either of the two exceptions in Part II which void the addition to tax, do not complete Part III.	
9. Amount of underpayment from line 6.	9 <input style="width:150px; height:20px;" type="text"/>
10. Number of days after January 15, 2001, through the date the amount on line 9 was paid or May 1, 2001, whichever is earlier. If May 1 is earlier, enter 106.	10 <input style="width:150px; height:20px;" type="text"/>
11. Multiply line 10 by the daily interest rate, .00030 (11% per annum).	11 <input style="width:150px; height:20px;" type="text"/> %
12. Addition to Tax Balance Due: Multiply the amount on line 9 by line 11 (see instructions on back)	12 <input style="width:150px; height:20px;" type="text"/>