FORM 760-PFF 2017 PAYMENT COUPON FOR FARMERS, FISHERMEN AND MERCHANT SEAMEN

Effective for taxable years beginning on or after January 1, 2017, individuals who make estimated tax payments must submit all of their individual income tax payments electronically if any installment payment of estimated tax exceeds $15,000, or any payment made for an extension of time to file exceeds $15,000, or the total estimated income tax due in any taxable year exceeds $60,000. If any of the thresholds above apply to you, all future individual income tax payments must be made electronically. This includes all payments for estimated taxes, extensions of time to file, and any other amounts due when a return is filed. Visit our website at **www.tax.virginia.gov** for information on electronic payment options.

TO BE SURE THAT YOUR PAYMENT IS APPLIED CORRECTLY, FOLLOW THESE INSTRUCTIONS:

If you filed a 2017 Form 760, Form 760PY or Form 763 and owe tax, but did not send in your payment with the return, use this form to send in your payment on or before the due date.

- If the return was filed electronically through e-File or mailed directly to the Department, make your check payable to the Department of Taxation and mail the payment with the voucher below to:

Virginia Department of Taxation
P.O. Box 1478
Richmond, VA 23218-1478

- If the return was filed with the Commissioner of the Revenue for your locality, make your check payable to your local Treasurer and mail the payment to your locality so that the payment will be credited to your account at the local office.

Please do not send a paper copy of your return with your payment. If a paper copy of the return is sent, the payment will not be properly posted to the account.

COMPLETE THE PAYMENT COUPON BY INCLUDING THE FOLLOWING INFORMATION:

Social Security Number and Spouse's Social Security Number (if filing a joint return). This must match the information on your return.

Your name and spouse's name (if filing a joint return), address, and phone number.

The amount of the enclosed payment.

Make sure that your Social Security Number is written on the check.

Due Date: Please note that if your full payment is not postmarked by May 1, 2018, you will be sent a bill for tax, penalty and interest.

A qualifying farmer, fisherman or merchant seaman, must make payment by March 1, 2018, to avoid underpayment penalty.

For additional information visit: **www.tax.virginia.gov** or call **(804) 367-8031**.

Detach Form 760-PFF here. Complete this form and mail it with your check to the address shown on the form.

760-PFF Va. Dept. of Taxation 2601034 Rev. 06/17

Form 760-PFF 2017 Payment Coupon for Farmers, Fishermen and Merchant Seamen

(DOC ID 764) **Please do not staple**

Your Social Security Number

Spouse's Social Security Number

To Be Used For Payments On Previously Filed 2017 Individual Income Tax Returns Only

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If your return was filed through e-file or submitted directly to the Department, make your check payable to the Department of Taxation and mail to the VA Department of Taxation, P. O. Box 1478, Richmond, VA 23218-1478.

If your return was filed with your local Commissioner of the Revenue, make your check payable to your local Treasurer and send your payment to the locality where you filed the return.

Name(s)		
Address		
City	State	ZIP
Daytime Phone Number		

Amount of Payment .00