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**.

Form 760-PFF 2026 Tax Due Return Payment Coupon for Farmers, Fishermen, and Merchant Seamen

Effective for payments made on and after July 1, 2022, individuals must submit all income tax payments electronically if any payment exceeds $1,500 or the sum of all payments is expected to exceed $6,000. This includes estimated, extension, and return payments. Visit our website at **www.tax.virginia.gov** for information on electronic payment options.

Form 760-PFF is only to be used by Farmers, Fishermen, and Merchant seamen. If you file using Virginia Form 760, 760PY, or 763, and are not a Farmer, Fisherman, or Merchant Seaman, use voucher 760PMT to make your income tax payments.

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

If you filed a 2026 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 for all previously filed returns.

- 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, 2027, you may be sent a bill for tax, penalty and interest.

A qualifying farmer, fisherman, or merchant seaman, must make payment by March 1, 2027 to avoid underpayment penalty. If the due date falls on a Saturday, Sunday, or legal holiday, file Form 760-PFF and make payment on the next business day.

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.

DRAFT

760-PFF Va. Dept. of Taxation 2601034 Rev. 09/26

Form 760-PFF 2026 Tax Due Return 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 2026 Individual Income Tax Returns Only

0000000000 7648888 126004

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 Code
Daytime Phone Number		

Amount of Payment .00