

**VIRGINIA DEPARTMENT OF TAXATION  
FORM 760-PMT - 2019 PAYMENT COUPON**

Effective for taxable years beginning on or after January 1, 2018, individuals who make estimated tax payments must submit all of their individual income tax payments electronically if any installment payment of estimated tax exceeds \$7,500, or any payment made with regard to a return or an extension of time to file exceeds \$7,500, or the total estimated income tax due in any taxable year exceeds \$30,000. 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](http://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 2019 Form 760, Form 760PY or Form 763 and owe tax, but did not submit 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.

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

**COMPLETE THE PAYMENT COUPON BY  
INCLUDING THE FOLLOWING INFORMATION:**

Your Social Security Number (SSN) and Spouse's SSN (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 SSN is written on the check.

**Due Date:** If your full payment is not postmarked by May 1, 2020, you will be sent a bill for tax, penalty and interest. For additional information visit: [www.tax.virginia.gov](http://www.tax.virginia.gov) or call (804) 367-8031.

Va. Dept. of Taxation 760PMT 2601040 Rev. 08/19

**Form 760-PMT 2019 Payment Coupon**  
(DOC ID 761) **\*No Staples Please\***  
To Be Used For Payments On Previously  
Filed 2019 Individual Income Tax Returns Only

Your Social Security Number

Spouse's Social Security Number

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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

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