

If you file your return electronically, pay your tax online through e-File, It is the fastest, most efficient way to pay the tax due. Visit the Department's website at www.tax.virginia.gov for additional information.

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

- If you filed a 2013 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.
- This form can be used to make a payment for taxable year 2013 electronic or paper returns.
- To avoid underpayment penalty, farmers, fishermen and merchant seamen must file Form 760 and pay the entire tax due by March 1, 2014.
- 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:**

- Your 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. Mail your payment and the payment coupon below to:

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

- **Due Date:** Please note that if your full payment is not postmarked by May 1, 2014, you will be sent a bill for tax, penalty and interest.

A qualifying farmer, fisherman or merchant seaman, must make payment by March 1, 2014, 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.