

**VIRGINIA DEPARTMENT OF TAXATION**  
**Form 760-PMT - 2023 Tax Due Return Payment Coupon**

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](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 2023 Form 760, Form 760PY or Form 763 and owe tax, but did not submit payment with the return, use this form to send tax payment. Submit your payment on or before the due date, to avoid penalty and interest.

- 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, 2024, you may 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. 06/23

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(DOC ID 761)

**\*No Staples Please\***

**To Be Used For Payments On Previously  
Filed 2023 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.

Name(s)		
Address		
City	State	ZIP
Daytime Phone Number		

### Amount of Payment

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.