Corporate Income Tax Automatic Extension Payment Voucher

All corporation tentative tax payments must be made electronically. Use this voucher only if you have an approved waiver.

Corporation Electronic Filing Requirement

All corporations are required to file their annual income tax returns and make all payments electronically. If you are unable to file and pay electronically, you may request a waiver. You can obtain the waiver request form at www.tax.virginia.gov or by calling (804) 367-8037.

To Make Your Tentative Tax Payments

The Department provides two secure online options for submitting an extension payment: eForms and Business Online Services. Payments are made by Debit EFT and you may schedule your payment for a future date. A corporation may also make its extension payments using an ACH Credit transaction through its bank. Some banks may charge a fee for this service. An Electronic Payment Guide is available on the Department's website with information on how to submit ACH Credit payments to the Department.

Extension Payment

You are allowed an automatic 7-month extension of time (6 months for nonprofit corporations and entities other than C corporations) to file your corporation income tax return. This provision does not extend the due date for payment of taxes and you must pay at least 90% of your tax by the original due date for filing the return (April 15, 2026 for calendar year filers).

Purpose of Form 500CP

Form 500CP is a payment coupon that can be used only if you have an approved waiver from filing electronically. File Form 500CP to submit your payment by check or money order.

When and Where to File Form 500CP

If you have an approved waiver, file Form 500CP with your payment on or before April 15 (for calendar year filers) or as

soon as you realize you owe tax. For fiscal year filers, file Form 500CP with your payment on or before the due date of your return. The due date for a nonprofit corporation with unrelated business income is the 15th day of the 6th month following the close of the taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, file Form 500CP on the next business day.

Write your Federal Employer Identification Number, taxable year, and "VA 500CP" on your payment. Send the completed Form 500CP and payment to:

Department of Taxation P.O. Box 1500 Richmond, VA 23218-1500

If you need assistance, please call (804) 367-8037.

Penalty for Failure to Timely Pay the Tax Due

When the return has been filed during the extension period but 90% of the tax liability was not paid by the original due date, you will owe a penalty. The penalty is 2% per month for each month or fraction thereof from the original due date through the date of full payment or the extended return due date, whichever occurs first.

If the return is not filed on or before the extended due date, the late file penalty shall apply as if no extension had been granted.

The daily interest on any tax due and/or applicable penalty will accrue at the rate of 2% over the federal "underpayment rate" in accordance with Va. Code § 58.1-15 from the original return due date until paid in full.

(DOC ID 502)

2025 Virginia Corporate Income Tax Automatic Extension Payment Voucher

Virginia Department of Taxation P.O. Box 1500, Richmond, VA 23218-1500

(804) 367-8037

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FEIN	Entity Type	
Corporation Name	<u> </u>	First 4 Letters of Corp. Name
Address (Number and Street)		
Address (Continued)		
City, State, and ZIP Code		

Payment must be made electronically. U	Jse thi
voucher only if you have an approved v	waiver

Check if a nonprofit corpora	ation			
For Taxable Year Ending	Check type of return			
MONTH YEAR	□ 500 □ 500EC			
Make check or money order payable to: Virginia Department of Taxation.				
Tax Paym	ent Amount			
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