

## **DRAFT FORM — NOT FOR FILING**

This draft form has been updated to include the most recent changes effective for Tax Year 2025 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](https://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](https://tax.virginia.gov/forms).

# VIRGINIA DEPARTMENT OF TAXATION

## FORM 770-PMT - 2025 PAYMENT COUPON

Effective for payments made on and after July 1, 2022, Pass-Through entities must submit all unified nonresident 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 2025 Form 770 or Form 765 and owe tax, but did not submit payment with the return, use this form to send in tax payment. Submit your payment on or before the due date, to avoid penalty and interest.

- If the Form 770 or Form 765 was filed electronically through e-File or mailed directly to the Department, make the check payable to the Department of Taxation and mail the payment with the voucher below to:

Virginia Department of Taxation  
P.O. Box 760  
Richmond, VA 23218-0760

- If the Form 770 was filed with the Commissioner of the Revenue for the locality, make your check payable to the local Treasurer and mail the payment to the locality so that the payment will be credited to the account at the local office. Form 765 cannot be filed with the Commissioner of the Revenue.
- Alternatively, if you are using software you may be able to submit your payment through e-File. You may also be able to set up your estimated payments via debit EFT with future payment dates.

Do not send a copy of the 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:

The FEIN of the estate, trust, or Pass-Through entity filing a Unified Nonresident return. This must match the information on the return.

The phone number of the estate, trust, or Pass-Through entity filing a Unified Nonresident return.

The amount of the enclosed payment.

Make sure that the FEIN is written on the check.

**Due Date:** If the full payment is not postmarked by May 1, 2026, 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 2601052 Rev. 05/25

#### Form 770-PMT 2025 Payment Coupon

(DOC ID 511)

**\*No Staples Please\***

To Be Used For Payments On Previously Filed 2025  
Fiduciary or Unified Nonresident Income Tax Returns

00000000000000000000 5118888 125008

FEIN of Estate, Trust or Pass-Through Entity	
_____ - _____ <b>F-001</b>	
<b>Filing Period</b>	Calendar filers - enter start period as 250101 and end period as 251231.
Beginning Filing Period - _____ (YYMMDD)	
Ending Filing Period - _____ (YYMMDD)	

#### Payment Type

☐ 770 Return Payment ☐ 765 Return Payment

Name of Estate, Trust or Pass-Through Entity		
Name and Title of Fiduciary or Pass-Through Entity		
Address		
City	State	ZIP Code
Phone Number		

Tax		.00
Penalty		.00
Interest		.00
Amount of Payment		.00