

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 for future drafts of this form. Once forms are final, we will post them on our website at tax.virginia.gov/forms.

2025 Tax Due Return Payment Coupon for Farmers, Fishermen, and Merchant Seamen

Form 760-PFF is only to be used by Farmers, Fishermen, and Merchant seamen. If you file using Virginia Form 760, 760PY, or 763, and are not a Farmer, Fisherman, or Merchant Seaman, use voucher 760PMT to make your income tax payments.

A horizontal number line with 10 equal segments, each representing 10 units. The segments are labeled 0, 10, 20, 30, 40, 50, 60, 70, 80, 90, and 100. A decimal point is placed at the 10 mark, and the number 10.00 is written at the end of the line.