

Special Instructions for Fiduciary Tax Due Return Check Payments

Virginia Fiduciary Income Tax Returns and Payments due on or after January 1, 2018 must be submitted electronically. Virginia Tax offers the following electronic return filing and payment options:

- e-File - Return and direct debit payments
- eForms - direct debit & ACH credit payments
- Web Upload - direct debit & ACH credit payments

If tax preparation software does not provide paper payment vouchers for fiduciaries that are not able to submit tax due payments electronically, Virginia Tax will also allow the following for the 2018 processing season (tax year 2017 returns and payments):

- If the fiduciary e-Files the Form 770 return and is unable to set up a direct debit or an ACH Credit return payment, the fiduciary may send the tax due payment using the fillable Form 770-PMT voucher provided with these instructions. When choosing this option, do not submit a waiver request.
- If the fiduciary files the Form 770 return on paper and is unable to submit the tax due return payment through any of the Virginia Tax online programs, the fiduciary may attach the tax due return check payment directly to the paper fiduciary (Form 770) return. When choosing this option, please complete and submit a waiver request separately.
- If the fiduciary needs to submit an extension and/or estimated payment and is unable to submit the payment through any of the Virginia Tax online programs, the fiduciary should submit it using fillable Form 770IP and/or Form 770ES payment vouchers. When choosing this option, please complete and submit a waiver request separately, unless you have already submitted a waiver when filing the return on paper.

You may fax the waiver request to (804) 367-3015

Or

Mail it to: **Virginia Department of Taxation**
Waiver Requests
P.O. Box 27423
Richmond, VA 23261

VIRGINIA DEPARTMENT OF TAXATION FORM 770-PMT - 2017 PAYMENT COUPON

Attention: The payment for the total due on Form 770 must be made through the e-File system (when filing the return), the eForms system, the Web Upload system, or with an ACH Credit from your bank.

**Use this voucher only if you have an approved waiver. To request a waiver, follow the instructions at:
www.tax.virginia.gov or call (804) 367-8031 to obtain a waiver request form.**

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

If you filed a 2017 Form 770 and owe tax, but did not submit payment with the return, use this form to send in the payment on or before the due date.

- If the return 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 return 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.

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 estate or trust FEIN. This must match the information on the return.

The estate or trust name, address, and phone number.

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, 2018, you will be sent a bill for tax, penalty and interest. For additional information visit: www.tax.virginia.gov or call (804) 367-8031.

Va. Dept. of Taxation 770PMT 2601052 Rev. 05/18

Form 770-PMT 2017 Payment Coupon
(DOC ID 511) ***No Staples Please***
**To Be Used For Payments On Previously Filed 2017
Fiduciary Income Tax Returns Only**

0000000000 5110000 117005

FEIN of Estate or Trust		
Name of Estate or Trust		
Name and Title of Fiduciary		
Address		
City	State	ZIP Code
Daytime Phone Number		

Payment Type R - 770 Return Payment

Filing Period Calendar filers - enter start period as 170101 and end period as 171231.

Beginning _____ Ending _____
(YYMMDD) (YYMMDD)

Use this voucher only if you have an approved waiver.

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