

Virginia Tentative Tax Return and Application for Extension of Time to File Individual or Fiduciary Income Tax Return

The maximum extension of time to file is six months from the due date of the return (November 1, for calendar year filers). You may request the automatic four-month Virginia extension (September 1, for calendar year filers) if you chose the automatic extension of time to file your federal return, or you may request a Virginia extension

Extension penalty and interest. If the tax due on the return when filed within the extended period is more than 10 percent of the total tax liability shown on the return, a penalty for understating the tentative tax on your extension request will be added at the rate of ½ of 1 percent per month (or part of a month) from the original due date of the return to the date of filing or the extension due date, whichever comes first. The daily interest on any tax due and/or applicable penalty will be added at 2% over the federal “underpayment rate” in accordance with Section 58.1-15 of the *Code of Virginia* from the original due date for filing until paid in full.

Tentative Tax Computation Worksheet

- | | | | |
|----|---|------|-------|
| 1. | Total Virginia income tax I (we) expect to owe. | 1 | _____ |
| 2. | Payments and credits: | | |
| | (a) Virginia income tax withheld | 2(a) | _____ |
| | (b) Virginia estimated tax payments | 2(b) | _____ |
| | (c) Overpayment credit from previous taxable year | 2(c) | _____ |
| 3. | Total [add lines 2(a), 2(b) and 2(c)]. | 3 | _____ |
| 4. | Balance due (subtract line 3 from line 1). Enter here and on Form 760E. | 4 | _____ |

Detach here and mail with your tentative tax payment. Keep the worksheet (above) with your other tax records.

Doc ID 763

6 Months Extension Request - due date (mm/dd/yy)

Fiscal Year Filer

ending (mm/dd/yy) _____

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Your social security number or FEIN	Spouse's social security number	
First Name OR Name of Estate or Trust	MI	Last Name
Spouse First Name	MI	Spouse Last Name
If Estate or Trust, Name and Title of Fiduciary		
Address (Number and Street) of Taxpayer or Fiduciary		
City, State and Zip Code		

Tentative Tax Payment

Relative Payment:

File your extension & make payment on our web site:
www.tax.virginia.gov

Be sure to sign the back of this form and include payment with your extension request.

Office Use Only

Fiscal year filers. If your taxable year is for a period other than from January 1 to December 31, check the Fiscal Year Filer box and write the beginning and ending dates of your fiscal year in the spaces provided.

Name, address and social security number or FEIN. Please clearly print or type your name, address and social security number (or, in the case of an estate or trust, the name, address and FEIN [federal employer identification number] of the estate or trust for which an extension is being requested) and the name of the Virginia city or county where you reside or intend to file your return.

Determine your extension period. The maximum extension period allowed by the Code of Virginia is six months after the original due date of your return.

If you requested and were not denied an automatic extension of time to file your federal return using Form 4868, you may request the automatic Virginia four-month extension by checking the "4 Months Extension" box. Check the "6 Months Extension Request" box to request a Virginia extension of time to file of up to six months after the original due date of your return. Enter the extended due date requested in month-day-year format (MM-DD-YY).

Fiscal year filers four month extension. Enter, in month-year format, the date that is four months after the original due date of your income tax return.

Virginia Extension of up to six months. Check this box to request an additional Virginia extension of time to file (maximum extension allowed by the Code of Virginia is for six months from the original due date of your Virginia return) or to request an extension longer than four months. Enter, in month-day-year format, the date that is not more than six months after the original due date of your Virginia income tax return. For calendar year filers, the maximum extension date is November 1.

Compute your tentative tax. Transfer the information from line 4 of the Tentative Tax Computation Worksheet to Form 760E.

Sign your return. You have not filed a complete or legal return unless you sign it. Both spouses must sign a joint or combined return.

Other persons who can sign your return. Persons acting for you under a power of attorney can sign Form 760E. However, without a power of attorney, the only other person who can sign Form 760E is the person who is authorized and has signed your federal extension.

Daytime phone number. Enter your daytime telephone number.

How, when and where to file Form 760E. In order for the extension to be allowed, Form 760E must be filed on or before May 1, for calendar year filers (on or before the due date of your return for fiscal year filers) with payment of the tentative tax balance due, if any, shown on Form 760E. If the due date falls on a Saturday, Sunday or legal holiday, this application may be filed on the next day that is not a Saturday, Sunday or legal holiday. File the completed return with the **Department of Taxation, P.O. Box 760, Richmond, VA 23218-0760, (804) 367-8031.**

Where to get forms
Forms are available from the Department of Taxation by calling **(804) 440-2541**. Also, you can obtain most Virginia tax forms by connecting to our Web site at **www.tax.virginia.gov**.

Tenemos servicios disponible en Español.

REMEMBER: A copy of all extensions must be attached to your Form 760, 760PY, 763 or 770 when filed.

Form 760E - Page 2

If you are certain you are due a refund you do not need to file Form 760E. However, you must file your return within 3 years of the original due date to claim your refund.

YOUR SIGNATURE	DATE	DAYTIME PHONE NUMBER	SPOUSE'S SIGNATURE (IF JOINT DECLARATION)
X			X
TAX PREPARER'S NAME	DATE	DAYTIME PHONE NUMBER	FEIN or PTIN
X			
TAX PREPARER'S ADDRESS	FIRM NAME		