FORM 760E EXTENSION

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

Virginia law, like federal law, provides for an extension of time to file your income tax return. An extension does not grant you extra time to pay your taxes; it only provides an extension for preparing records and filing a correct and complete return. A copy of all extensions must be attached to your return when filed.

The due date of your Virginia income tax return remains unchanged unless an application for extension (Form 760E) is filed and approved by the Virginia Department of Taxation. It is not necessary to file Form 760E if you are CERTAIN that your income tax return will result in a refund because penalty is not assessed on a refund return; however, the Department of Taxation by law may issue a refund only if the return is filed within three years of the original due date or extended due date of the return, whichever is later. It is important to note that if an extension is not approved and there is a balance due when the return is filed, penalty and interest will be assessed, as applicable.

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

If Estate or Trust, Name and Title of Fiduciary

City, State and Zip Code

Address (Number and Street) of Taxpayer or Fiduciary

which ends no later than six months from the original due date of your return. In either case, you may request an additional Virginia extension of time to file, but the total extension may not be more than six months from the original due date of your Virginia return. If your income tax return is not filed by the extended due date, the extension will be invalid and the late filing and/or late payment penalties will be assessed, from the original due date, as if the extension had not been filed. If you file your tax return within the extended period and do not pay the full amount of tax due when the return is filed, the late payment penalty will accrue on the balance of tax due as of the date the return is filed.

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.

www.tax.virginia.gov.

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

Office Use Only

Use our web site, **www.tax.virginia.gov**. It is the quickest and most convenient way to file your extension and pay your tentative tax. Otherwise, complete the Tentative Tax Computation Worksheet, then transfer the balance due amount from the worksheet to the Form 760E voucher. You must refer to the income tax return you will file for the tax year to compute your tentative tax on line 1 of the Tentative Tax Computation Worksheet. If you and your spouse file a joint Form 760E, but do not file a joint income tax return for the year, the total tentative tax payment may be claimed on your separate return or the separate return of your spouse. If you and your spouse each file a separate Form 760E, but elect to file a joint income tax return for the year, enter on that return the sum of the amounts paid on the separate Forms 760E.

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

4. Balance due (subtract line 3 from line	1). Enter here and on Form 760E.	4	
Detach here and mai	with your tentative tax payment. Keep the wo	rksheet (above) with your other tax records.	
760E EXTENSION - 20 Doc ID 763	04	New Filer or Address Has Changed	
4 Months Extension - due date (m 6 Months Extension Request - du		Fiscal Year Filer beginning (mm/dd/yy)ending (mm/dd/yy)	
000000000 3	300404 000000	Tentative Tax Payment	
Your social security number or FEIN First Name OR Name of Estate or Trust	Spouse's social security number MI Last Name	.00	
Spouse First Name	MI Spouse Last Name	Save the stamp. File your extension & make payment on our web site:	

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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.

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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