

Underpayment of Virginia Estimated
Tax by Individuals, Estates and Trusts

- Enclose this form with Form 760, 763, 760PY or 770.

Fiscal Year Filers: Enter beginning date , ending date , and check here ☐

First Name, Middle Initial and Last Name (of Both If Joint) - OR - Name of Estate or Trust	Your Social Security Number or FEIN	
If Estate or Trust, Name and Title of Fiduciary	Spouse's Social Security Number	
	Office Use SC	Office Use Payment

Part I - Compute Your Underpayment

1. 2023 Income Tax Liability After Spouse Tax Adjustment and Tax Credits. See instructions. (If \$150 or less, you are not required to file Form 760C)	1.
2. Enter 90% of the Amount Shown on Line 1	2.
3. 2022 Income Tax Liability After Spouse Tax Adjustment and Tax Credits	3.
4. Enter the Amount From Line 2 or Line 3, Whichever is Less	4.
5. Enter the Number of Installment Periods for Which You Were Liable to Make Payments	5.

Line 6 Through 14: Complete Each Line Across All Columns Before Continuing to Next Line

	A	B	C	D
6. Due Dates of Installment Payments	May 1, 2023	June 15, 2023	Sept. 15, 2023	Jan. 15, 2024
7. Tax Liability (Divide the amount on Line 4 by the number of installments reported on Line 5 and enter the result in the appropriate columns.)				
8. Enter the Income Tax Withheld for Each Installment Period				
9. Enter the Overpayment Credit from Your 2022 Income Tax Return				
10. Enter the Amount of Any Timely Payment Made for Each Installment Period in the Appropriate Column (Do not enter any late payments)				
11. Underpayment or [Overpayment] (Subtract Lines 8, 9 and 10 from Line 7. See instructions for overpayment)				
12. Other Payments (Enter the payments from the Late Payment/Overpayment Table below, beginning with the earliest payment recorded. Do not enter more than the underpayment in any column.)				
	Date	Amount		
a. First Payment				
b. Second Payment				
c. Third Payment				
d. Fourth Payment				
13. Enter the Total Timely Payments Made as of Each Installment Due Date From Lines 8, 9, 10 and 12 (For ex., in Column A enter all payments made by May 1, 2023)				
14. Subtract Line 13 from Line 7 (If the sum of all underpayments (do not include any OVERPAYMENTS) reported is \$150 or less, stop here; you are not subject to an addition to tax. If your underpayments total more than \$150, proceed to Part II)				

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Late Payment/Overpayment Table (See Instructions for Lines 11 and 12.)

Date of Payment	Date of Payment	Date of Payment	Date of Payment
Payment Amount	Payment Amount	Payment Amount	Payment Amount
\$	\$	\$	\$