

Virginia Department of Taxation

Substitute Forms Specifications

Form 770ES – Estimated Income Tax Payment Voucher - Estates, Trusts & Unified Nonresidents

Special Notes

- Document ID – 772
- Barcode – No
- Rounding – Yes; the length of 15 for numeric fields includes the 2 places for the “.00” rounded cents.
- Due Date – See Date Charts for details.
- Neither the OCR Line nor the Account Number field may contain dashes or hyphens (-).
- Review the instructions provided via the [main Forms page](#) when computations are required and/or when amount/numbers must be transferred to/from another form.

Use the [Check Digit Calculator](#) to determine the correct digit used in the applicable section of the OCR Line.

OCR Table

Example – XXXXXXXXXD 772VVVV 1YYMMMD LLL

Section	Length	Position	Format / Data	Description / Details
FEIN	9	Col. 6, Row 52	Numeric	XXXXXXXXX = 9 digits or V with 8 digits
Check Digit (for FEIN)	1		Numeric	D = Check Digit Calculator result
Blank Space	1		N/A	
Doc ID	3		Numeric	772
Vendor ID	4		Numeric	VVVV = 4 digits of the NACTP Vendor ID code
Blank Space	1		N/A	
Filing Period	5		Date (1YYMM)	Ending date of the Filing Period 1 = Century, YY = Tax Year, MM = Month See the Date Charts on Page 2 for all filing types.
Check Digit (for Filing Period)	1		Numeric	D = Check Digit Calculator result
Blank Space	1		N/A	
Locality Code	3		Numeric	LLL = 3 digits

Form Table

Field	Length	Justified / Position	Format	Negative Allowed?	Description / Details
Voucher Number	1	Left	Numeric	N/A	1, 2, 3 or 4
First Time Filer/Address Checkbox	1	N/A	Checkbox	N/A	Display 'X' if applicable
First Payment Indicator Checkbox	1	N/A	Checkbox	N/A	Display 'X' if applicable
Locality No.	3	Left	Numeric	N/A	3 digits
Fiscal Year Filers Beginning Month	2	Left	Numeric	N/A	2 digits
OCR Line	29	Col. 6, Row 52	Numeric	N/A	See OCR Table for details
FEIN for Estate, Trust or Unified Filer	9	Left	Numeric	N/A	9 digits or V with 8 digits
Name	40	Left	Alphanumeric	N/A	Name of Estate, Trust or Unified Filer
Name and Title	40	Left	Alphanumeric	N/A	Name and Title of Fiduciary or Unified Filer
Address (Number & Street)	40	Left	Alphanumeric	N/A	Street address of Fiduciary or Unified Filer
City, State & ZIP Code	52	Left	Alphanumeric	N/A	City, State Abbreviation & ZIP Code of Fiduciary or Unified Filer
Amount of payment	15	Right Col. 60, Row 60	Numeric	No	Amount

Form 770ES – Estimated Income Tax Payment Voucher - Estates, Trusts & Unified Nonresidents (con't)

Filing Period – Format / Data	Filing Period – Description / Details
Date (1YYMM)	Ending date of the Filing Period 1 = Century, YY = Tax Year, MM = Month
Numeric	D = Check Digit Calculator result

Calendar Year Filers should use these dates as the basis to build the Filing Period field in the 770ES OCR Line.

Tax Year 2017	Voucher 1	Voucher 2	Voucher 3	Voucher 4
Jan. – Dec.	05/01/17 = 11705	06/15/17 = 11706	09/15/17 = 11709	01/15/18 = 11801

Fiscal Filers should use these dates as the basis to build the Filing Period field in the 770ES OCR Line.

Example

- Fiscal Filer Year Beginning Month = June 2017
- Filing Period Field for Voucher 2 = 11/15/2017
- OCR Line Filing Period = 11711 (plus the Check Digit result)

FISCAL FILERS	Voucher 1	Voucher 2	Voucher 3	Voucher 4
Jan. 2017 – Dec 2017	04/15/2017 = 11704	06/15/2017 = 11706	09/15/2017 = 11709	01/15/2018 = 11801
Feb. 2017 – Jan. 2018	05/15/2017 = 11705	07/15/2017 = 11707	10/15/2017 = 11710	02/15/2018 = 11802
Mar. 2017 – Feb. 2018	06/15/2017 = 11706	08/15/2017 = 11708	11/15/2017 = 11711	03/15/2018 = 11803
Apr. 2017 – Mar. 2018	07/15/2017 = 11707	09/15/2017 = 11709	12/15/2017 = 11712	04/15/2018 = 11804
May 2017 – April 2018	08/15/2017 = 11708	10/15/2017 = 11710	01/15/2018 = 11801	05/15/2018 = 11805
June 2017 – May 2018	09/15/2017 = 11709	11/15/2017 = 11711	02/15/2018 = 11802	06/15/2018 = 11806
July 2017 – June 2018	10/15/2017 = 11710	12/15/2017 = 11712	03/15/2018 = 11803	07/15/2018 = 11807
Aug. 2017 – July 2018	11/15/2017 = 11711	01/15/2018 = 11801	04/15/2018 = 11804	08/15/2018 = 11808
Sept. 2017 – Aug 2018	12/15/2017 = 11712	02/15/2018 = 11802	05/15/2018 = 11805	09/15/2018 = 11809
Oct. 2017 – Sept 2018	01/15/2018 = 11801	03/15/2018 = 11803	06/15/2018 = 11806	10/15/2018 = 11810
Nov. 2017 – Oct 2018	02/15/2018 = 11802	04/15/2018 = 11804	07/15/2018 = 11807	11/15/2018 = 11811
Dec. 2017 – Nov 2018	03/15/2018 = 11803	05/15/2018 = 11805	08/15/2018 = 11808	12/15/2018 = 11812

5 1 5 2 5 3 5 4 5 5 6 5 7 5 8

0 0 0 0 0 0 0 0 0 0 0 0 0 0

5 10 5 20 5 30 5 40

5 **2017 FORM 770ES - Voucher 1** 5
Doc ID 772
 VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER
 FOR ESTATES, TRUSTS AND UNIFIED NONRESIDENTS
 CALENDAR YEAR FILERS: DUE **MAY 1, 2017** OR
 FISCAL YEAR FILERS: BEGINNING MONTH: _____

Check if this is a new address.
 Check here if this is your first payment for this taxable year.

LOCALITY NO.	FOR OFFICE USE
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50 Mail your voucher and payment to the Virginia Department of Taxation, P. O. Box 1478, Richmond, VA 23218-1478 or see pages 7-8 and use the mailing address shown for your city or county. 50

If you file with the Department, make your check payable to the Department of Taxation. If you file locally, make your check payable to your local Treasurer. 5

FEIN for Estate, Trust or Unified Filer
5 Name of Estate, Trust or Unified Filer
Name and Title of Fiduciary or Unified Filer
60 Address (Number and Street) of Fiduciary or Unified Filer
City, State and ZIP Code
Daytime Phone Number

Amount of payment 60

50 5 6 5 7 5 8

0 0 0 0 0 0 0 0 0 0 0 0 0 0

.00

2017 FORM 770ES - Voucher 2

Doc ID 772

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR ESTATES, TRUSTS AND UNIFIED NONRESIDENTS CALENDAR YEAR FILERS: DUE JUNE 15, 2017 OR

FISCAL YEAR FILERS: BEGINNING MONTH: _____

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- Check if this is a new address.
Check here if this is your first payment for this taxable year.

LOCALITY NO. FOR OFFICE USE

Mail your voucher and payment to the Virginia Department of Taxation, P. O. Box 1478, Richmond, VA 23218-1478 or see pages 7-8 and use the mailing address shown for your city or county.

If you file with the Department, make your check payable to the Department of Taxation. If you file locally, make your check payable to your local Treasurer.

Form fields for Voucher 2: FEIN, Name, Title, Address, City, ZIP, Daytime Phone Number.

Amount of payment

Amount of payment input field showing .00

2017 FORM 770ES - Voucher 3

Doc ID 772

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR ESTATES, TRUSTS AND UNIFIED NONRESIDENTS CALENDAR YEAR FILERS: DUE SEPTEMBER 15, 2017 OR

FISCAL YEAR FILERS: BEGINNING MONTH: _____

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- Check if this is a new address.
Check here if this is your first payment for this taxable year.

LOCALITY NO. FOR OFFICE USE

Mail your voucher and payment to the Virginia Department of Taxation, P. O. Box 1478, Richmond, VA 23218-1478 or see pages 7-8 and use the mailing address shown for your city or county.

If you file with the Department, make your check payable to the Department of Taxation. If you file locally, make your check payable to your local Treasurer.

Form fields for Voucher 3: FEIN, Name, Title, Address, City, ZIP, Daytime Phone Number.

Amount of payment

Amount of payment input field showing .00

2017 FORM 770ES - Voucher 4

Doc ID 772

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR ESTATES, TRUSTS AND UNIFIED NONRESIDENTS CALENDAR YEAR FILERS: DUE JANUARY 15, 2018 OR

FISCAL YEAR FILERS: BEGINNING MONTH: _____

0000000000 7720000 000000 000

- Check if this is a new address.
Check here if this is your first payment for this taxable year.

LOCALITY NO. FOR OFFICE USE

Mail your voucher and payment to the Virginia Department of Taxation, P. O. Box 1478, Richmond, VA 23218-1478 or see pages 7-8 and use the mailing address shown for your city or county.

If you file with the Department, make your check payable to the Department of Taxation. If you file locally, make your check payable to your local Treasurer.

Form fields for Voucher 4: FEIN, Name, Title, Address, City, ZIP, Daytime Phone Number.

Amount of payment

Amount of payment input field showing .00