

# Virginia Department of Taxation

## Substitute Forms Specifications

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

*Attention: All 770ES payments and vouchers / returns must be made electronically.  
Paper vouchers are only allowed for customers with an approved waiver.*

#### 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 1YYMM D LLL

Section	Length	Position	Format / Data	Description / Details
FEIN	9	Col. 6, Row 52	Numeric	XXXXXXXXXX = 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)	Due date for 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)	Due Date For 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 2024	Voucher 1	Voucher 2	Voucher 3	Voucher 4
Jan. – Dec.	05/01/24 = 12405	06/15/24 = 12406	09/15/24 = 12409	01/15/25 = 12501

**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 2024
- Filing Period Field for Voucher 2 = 11/15/2024
- OCR Line Filing Period = 12411 (plus the Check Digit result)

FISCAL FILERS	Voucher 1	Voucher 2	Voucher 3	Voucher 4
Jan. 2024 – Dec 2024	04/15/2024 = 12404	06/15/2024 = 12406	09/15/2024 = 12409	01/15/2025 = 12501
Feb. 2024 – Jan. 2025	05/15/2024 = 12405	07/15/2024 = 12407	10/15/2024 = 12410	02/15/2025 = 12502
Mar. 2024 – Feb. 2025	06/15/2024 = 12406	08/15/2024 = 12408	11/15/2024 = 12411	03/15/2025 = 12503
Apr. 2024 – Mar. 2025	07/15/2024 = 12407	09/15/2024 = 12409	12/15/2024 = 12412	04/15/2025 = 12504
May 2024 – April 2025	08/15/2024 = 12408	10/15/2024 = 12410	01/15/2025 = 12501	05/15/2025 = 12505
June 2024 – May 2025	09/15/2024 = 12409	11/15/2024 = 12411	02/15/2025 = 12502	06/15/2025 = 12506
July 2024 – June 2025	10/15/2024 = 12410	12/15/2024 = 12412	03/15/2025 = 12503	07/15/2025 = 12507
Aug. 2024 – July 2025	11/15/2024 = 12411	01/15/2025 = 12501	04/15/2025 = 12504	08/15/2025 = 12508
Sept. 2024 – Aug 2025	12/15/2024 = 12412	02/15/2025 = 12502	05/15/2025 = 12505	09/15/2025 = 12509
Oct. 2024 – Sept 2025	01/15/2025 = 12501	03/15/2025 = 12503	06/15/2025 = 12506	10/15/2025 = 12510
Nov. 2024 – Oct 2025	02/15/2025 = 12502	04/15/2025 = 12504	07/15/2025 = 12507	11/15/2025 = 12511
Dec. 2024 – Nov 2025	03/15/2025 = 12503	05/15/2025 = 12505	08/15/2025 = 12508	12/15/2025 = 12512