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 1YYMMD 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)	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 2019	Voucher 1	Voucher 2	Voucher 3	Voucher 4
Jan. – Dec.	05/01/19 = 11905	06/15/19 = 11906	09/15/19 = 11909	01/15/20 = 12001

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 2019
- Filing Period Field for Voucher 2 = 11/15/2019
- OCR Line Filing Period = 11911 (plus the Check Digit result)

FISCAL FILERS	Voucher 1	Voucher 2	Voucher 3	Voucher 4
Jan. 2019 – Dec 2019	04/15/2019 = 11904	06/15/2019 = 11906	09/15/2019 = 11909	01/15/2020 = 12001
Feb. 2019 – Jan. 2020	05/15/2019 = 11905	07/15/2019 = 11907	10/15/2019 = 11910	02/15/2020 = 12002
Mar. 2019 – Feb. 2020	06/15/2019 = 11906	08/15/2019 = 11908	11/15/2019 = 11911	03/15/2020 = 12003
Apr. 2019 – Mar. 2020	07/15/2019 = 11907	09/15/2019 = 11909	12/15/2019 = 11912	04/15/2020 = 12004
May 2019 – April 2020	08/15/2019 = 11908	10/15/2019 = 11910	01/15/2020 = 12001	05/15/2020 = 12005
June 2019 – May 2020	09/15/2019 = 11909	11/15/2019 = 11911	02/15/2020 = 12002	06/15/2020 = 12006
July 2019 – June 2020	10/15/2019 = 11910	12/15/2019 = 11912	03/15/2020 = 12003	07/15/2020 = 12007
Aug. 2019 – July 2020	11/15/2019 = 11911	01/15/2020 = 12001	04/15/2020 = 12004	08/15/2020 = 12008
Sept. 2019 – Aug 2020	12/15/2019 = 11912	02/15/2020 = 12002	05/15/2020 = 12005	09/15/2020 = 12009
Oct. 2019 – Sept 2020	01/15/2020 = 12001	03/15/2020 = 12003	06/15/2020 = 12006	10/15/2020 = 12010
Nov. 2019 – Oct 2020	02/15/2020 = 12002	04/15/2020 = 12004	07/15/2020 = 12007	11/15/2020 = 12011
Dec. 2019 – Nov 2020	03/15/2020 = 12003	05/15/2020 = 12005	08/15/2020 = 12008	12/15/2020 = 12012