

Virginia Department of Taxation

Substitute Forms Specifications

Form 760ES – Estimated Income Tax Payment Voucher - Individual

Special Notes

- Document ID – 762
- Barcode – No
- Rounding – Yes; the length of 15 for numeric fields includes the 2 places for the “.00” rounded cents.
- Due Date – 05/01, 06/15, 09/15 and 01/15
- 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 762VVVV 1YYMM LLL

Section	Length	Position	Format / Data	Description / Details
SSN	9	Col. 6, Row 52	Numeric	XXXXXXXXX = 9 digits
Check Digit (for SSN)	1		Numeric	D = Check Digit Calculator result
Blank Space	1		N/A	
Doc ID	3		Numeric	762
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 05/01/23 = 12305 06/15/23 = 12306 09/15/23 = 12309 01/15/24 = 12401
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
Your Social Security Number	9	Left	Numeric	N/A	9 digits
Spouse's Social Security Number	9	Left	Numeric	N/A	9 digits
First Name	20	Left	Alphanumeric	N/A	First name of customer
MI	1	Left	Alpha	N/A	Middle initial
Last Name	20	Left	Alphanumeric	N/A	Last name of customer
Spouse's First Name	20	Left	Alphanumeric	N/A	First name of customer's spouse
MI	1	Left	Alpha	N/A	Middle initial
Spouse's Last Name	20	Left	Alphanumeric	N/A	Last name of customer's spouse
Address (Number & Street)	40	Left	Alphanumeric	N/A	Street address of customer
City, State & ZIP Code	52	Left	Alphanumeric	N/A	City, State Abbreviation & ZIP Code of customer
Amount of payment	15	Right Col. 60, Row 60	Numeric	No	Amount