

# Virginia Department of Taxation

## Substitute Forms Specifications

### 500ES – Estimated Income Tax Payment Voucher - Corporate

*Attention: All 500ES payments and vouchers / returns must be made electronically.  
Paper vouchers are only allowed for customers with an approved waiver.*

#### Special Notes

- Document ID – 501
- Barcode – No
- Rounding – Yes; the length of 15 for numeric fields includes the 2 places for the “.00” rounded cents.
- Due Date – See the [Corporation Tax Forms section](#) for details regarding Form 500ES due dates.
- 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 – 35XXXXXXXXX1001D 501VVVV 1YYMMD NN

Section	Length	Position	Format / Data	Description / Details
Tax Code	2	Col. 6, Row 52	Numeric	35
FEIN	9		Numeric	XXXXXXXXXX = 9 digits or V with 8 digits
External ID Type	1		Numeric	1 = indicates the 9 digits before it as the FEIN
Account Suffix	3		Numeric	001
Check Digit (for Account Number)	1		Numeric	D = Check Digit Calculator result
Blank Space	1		N/A	
Doc ID	3		Numeric	501
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
Check Digit (for Filing Period)	1		Numeric	D = Check Digit Calculator result
Blank Space	1		N/A	
Voucher Number	2		Numeric	NN = 01, 02, 03 or 04

#### Form Table

Field	Length	Justified / Position	Format	Negative Allowed?	Description / Details
Voucher Number	1	Right	Numeric	N/A	1, 2, 3 or 4
OCR Line	34	Col. 6, Row 52	Numeric	N/A	See OCR Table for details
VA Account Number	15	Left	Alphanumeric	N/A	35XXXXXXXXXXF001 35 = Tax Code, XXXXXXXXXXXX = FEIN, F001 = ID Type & Account Suffix
For mo./yr. ending	10	Left	Date	N/A	MM/YYYY
Name of Corporation	40	Left	Alphanumeric	N/A	Name of customer
Federal Employer's ID Number	9	Left	Alphanumeric	N/A	9 digits or V with 8 digits
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
Line 1	15	Right	Numeric	No	Amount
Line 2	15	Right	Numeric	No	Amount