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 – XXXXXXXXD 772VVVV 1YYMMD LLL

Section	Length	Position	Format / Data	Description / Details
FEIN	9	Col. 6, Row 52	Numeric	XXXXXXXX = 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 2020	Voucher 1	Voucher 2	Voucher 3	Voucher 4
Jan. – Dec.	05/01/20 = 12005	06/15/20 = 12006	09/15/20 = 12009	01/15/21 = 12101

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 2020
- Filing Period Field for Voucher 2 = 11/15/2020
- OCR Line Filing Period = 12011 (plus the Check Digit result)

FISCAL FILERS	Voucher 1	Voucher 2	Voucher 3	Voucher 4
Jan. 2020 – Dec 2020	04/15/2020 = 12004	06/15/2020 = 12006	09/15/2020 = 12009	01/15/2021 = 12101
Feb. 2020 – Jan. 2021	05/15/2020 = 12005	07/15/2020 = 12007	10/15/2020 = 12010	02/15/2021 = 12102
Mar. 2020 – Feb. 2021	06/15/2020 = 12006	08/15/2020 = 12008	11/15/2020 = 12011	03/15/2021 = 12103
Apr. 2020 – Mar. 2021	07/15/2020 = 12007	09/15/2020 = 12009	12/15/2020 = 12012	04/15/2021 = 12104
May 2020 – April 2021	08/15/2020 = 12008	10/15/2020 = 12010	01/15/2021 = 12101	05/15/2021 = 12105
June 2020 – May 2021	09/15/2020 = 12009	11/15/2020 = 12011	02/15/2021 = 12102	06/15/2021 = 12106
July 2020 – June 2021	10/15/2020 = 12010	12/15/2020 = 12012	03/15/2021 = 12103	07/15/2021 = 12107
Aug. 2020 – July 2021	11/15/2020 = 12011	01/15/2021 = 12101	04/15/2021 = 12104	08/15/2021 = 12108
Sept. 2020 – Aug 2021	12/15/2020 = 12012	02/15/2021 = 12102	05/15/2021 = 12105	09/15/2021 = 12109
Oct. 2020 – Sept 2021	01/15/2021 = 12101	03/15/2021 = 12103	06/15/2021 = 12106	10/15/2021 = 12110
Nov. 2020 – Oct 2021	02/15/2021 = 12102	04/15/2021 = 12104	07/15/2021 = 12107	11/15/2021 = 12111
Dec. 2020 – Nov 2021	03/15/2021 = 12103	05/15/2021 = 12105	08/15/2021 = 12108	12/15/2021 = 12112