Virginia Department of Taxation

Substitute Forms Specifications

Form 770IP – Automatic Extension Payment Coupon – Fiduciary & Unified Nonresident

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

Special Notes
- Document ID – 773
- Barcode – No
- Rounding – Yes; the length of 15 for numeric fields includes the 2 places for the ".00" rounded cents.
- Due Date – May 1st
- 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. The 770IP supports Forms 765 and 770.

Use the Check Digit Calculator to determine the correct digit used in the applicable section of the OCR Line.

OCR Table

Example – XXXXXXXXXD 773VVVV 1YYMMD

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	773
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

Form Table

Field	Length	Justified / Position	Format	Negative Allowed?	Description / Details
New Filer/Address Has Changed Checkbox	1	N/A	Checkbox	N/A	Display 'X' if applicable
Fiscal Year Filer Checkbox	1	N/A	Checkbox	N/A	Display 'X' if applicable
Fiscal Year: Begin Date	10	Left	Date	N/A	MM/DD/YY MM = Month, DD = Day, YY = Year
Fiscal Year: End Date	10	Left	Date	N/A	MM/DD/YY MM = Month, DD = Day, YY = Year
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 Nonresident
Name and Title	40	Left	Alphanumeric	N/A	Name and Title of Fiduciary or Unified Nonresident
Address (Number & Street)	40	Left	Alphanumeric	N/A	Street address of customer(s)
City, State & ZIP Code	52	Left	Alphanumeric	N/A	City, State Abbreviation & ZIP Code of customer(s)
Payment Amount	15	Right Col. 60, Row 60	Numeric	No	Amount