Virginia Department of Taxation

Substitute Forms Specifications

Form 770PMT – Income Tax Payment Voucher – Fiduciary

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

Special Notes
- Document ID – 511
- Barcode – No
- OCR Line – No
  NOTE: Unlike other vouchers, this payment voucher does not have an OCR Line required for its processing. It is still important for data on the voucher to be in the locations specified below.
- Rounding – Yes; the length of 12 for numeric fields includes the 2 places for the ".00" rounded cents.
- Due Date
  - Calendar – May 1st
  - Fiscal – 15th day of the 4th month following the close of the taxable year
- The Account Number field may not 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.

Form Table

Field	Length	Justified / Position	Format	Negative Allowed?	Description / Details
Vendor ID	4	Left Col 6, Row 44	Numeric	N/A	Must display above the Voucher ID in font size 8
Voucher ID	6	Left Col 6, Row 44	Alphanumeric	N/A	Must display 770-PMT
Doc ID	12	Left Col. 6, Row 47	Alphanumeric	N/A	Must display (DOC ID 511)
Fiduciary FEIN	9	Left Col. 17, Row 53	Numeric	N/A	9 digits
Fiduciary Name	30	Left Col. 15, Row 55	Alphanumeric	N/A	Name of Fiduciary Account
Filing Period Message	N/A	Left Col. 25, Row 57	Alphanumeric	N/A	Display message as detailed on voucher below
Start Filing Period / Year	6	Left Col. 25, Row 61	Numeric	N/A	Format = 17MMDD • 17 = year • MM = month • DD = day For **Calendar** Filers, use 170101.
End Filing Period / Year	6	Left Col. 25, Row 63	Numeric	N/A	Format = YYMMDD • YY = year • MM = month • DD = day For **Calendar** Filers, use 171231.
Payment Type Checkbox	1	Left Col. 62, Row 48	Alpha	N/A	Must display 'X' in checkbox.
Tax	12	Right Col. 67, Row 58	Numeric	No	Amount
Penalty	12	Right Col. 67, Row 60	Numeric	No	Amount
Interest	12	Right Col. 67, Row 62	Numeric	No	Amount
Total	12	Right Col. 67, Row 64	Numeric	No	Amount

Attention: The payment for the total due on Form 770 must be made through the **e-File** system (when filing the return), the **eForms** system, the **Web Upload** system, or with an **ACH Credit** from your bank.

Use this voucher only if you have an approved waiver. To request a waiver, follow the instructions at: **www.tax.virginia.gov** or call (804) 367-8031 to obtain a waiver request form.

TO BE SURE THAT YOUR PAYMENT IS APPLIED CORRECTLY, FOLLOW THESE INSTRUCTIONS:

If you filed a Form 770 and owe tax, but did not submit payment with the return, use this form to send in your payment on or before the due date.

- If the return was filed electronically through e-File or mailed directly to Virginia Tax, make your check payable to the Virginia Department of Taxation and mail the payment with the voucher below to:

Virginia Department of Taxation
PO Box 760
Richmond, VA 23218-0760

- If the return was filed with the Commissioner of the Revenue for your locality, make your check payable to your local Treasurer and mail the payment to your locality so that the payment will be credited to your account at the local office.

Do not send a copy of your return with your payment. If you send a copy, the payment will not be posted properly to the account.

COMPLETE THE PAYMENT COUPON BY INCLUDING THE FOLLOWING INFORMATION:

- The federal identification number (FEIN), which must match the return.
- The name of the fiduciary (estate / trust / unified filer).
- The correct start and end of the filing periods, which must match the return.
- The amount of the enclosed payment.
- Make sure that the FEIN is written on the check.

Due Date: If your full payment is not postmarked by the due date, you will be sent a bill for tax, penalty and interest.
For additional information visit: **www.tax.virginia.gov** or call **(804) 367-8031**.
- Calendar Filers - due on / before May 1
- Fiscal Year Filers - due on / before the 15th day of the 4th month following the close of the taxable year

Va. Dept. of Taxation   770PMT   Rev. 08/17

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770-PMT
Virginia Fiduciary Income Tax Payment Coupon - 2017
(DOC ID 511)

Payment Type

[X] **R** - 770 Return Payment

Used Only For Payments On Previously Filed Fiduciary Income Tax Returns

Attention: Payments must be made electronically through the e-File system, eForms, Web Upload, or with an ACH credit from your bank. Use this voucher only if you have an approved waiver.

Account Details

Fiduciary FEIN _____

Fiduciary Name _____

Filing Period
NOTE: Calendar filers must enter their **start** period as 170101
and the **end** period as 171231.

Start Filing Period/Year _____
(YYMMDD)

End Filing Period/Year _____
(YYMMDD)

Tax		0 0
Penalty		0 0
Interest		0 0
Total		0 0