

Form 770ES Vouchers and Instructions

Effective for payments made on and after July 1, 2022, Pass-Through Entities must submit all unified nonresident income tax payments electronically if any payment exceeds \$1,500 or the sum of all payments is expected to exceed \$6,000. This includes estimated, extension, and return payments.

Form 770ES is used to make estimated income tax payments. Filing is required only for estates, trusts and pass-through entities filing a unified return for nonresident owners (unified nonresidents) whose income and net tax due exceed the amounts specified in Section I. If you are required to make estimated income tax payments, but do not, you may be liable for an additional charge, explained in Section VII. Information on when to file is in Section II. **Visit www.tax.virginia.gov.**

I. FILING REQUIREMENTS - ESTATES OR TRUSTS AND PASS-THROUGH ENTITIES FILING ON BEHALF OF UNIFIED NONRESIDENTS

If your Virginia income tax liability, after subtracting any allowable credits, is expected to be more than \$150 and, in the case of an estate, if the 2025 taxable year ends two or more years after the decedent's death, then you must make estimated income tax payments using Form 770ES.

An estate, trust or pass-through entity filing on behalf of unified nonresidents must use its Federal Employer Identification Number (FEIN) in place of the taxpayer's Social Security Number. Do not use the decedent's Social Security Number. If the FEIN has not been received, enter "Applied for." If you do not have a FEIN, you should contact the Internal Revenue Service at 1-800-TAX-FORM (1-800-829-3676) to obtain federal Form SS-4 (Application for Employer Identification Number).

Estates, trusts and pass-through entities filing on behalf of unified nonresidents are not required to file Form 770ES if:

- (a) in the case of an estate only, the 2025 taxable year ends **less than** two years after the death of the decedent; or
- (b) Virginia income tax can reasonably be expected to be \$150 or less for the 2025 taxable year.

II. WHEN TO FILE

File Form 770ES Payment Voucher 1 by May 1, 2025. Estimated income tax payments must be made in full on or before May 1, 2025, or in equal installments on or before May 1, 2025, June 15, 2025, September 15, 2025 and January 15, 2026.

When the last day on which a tax return may be filed or a tax may be paid falls on a Saturday, Sunday or legal holiday, you may file and make payment without penalty or interest on the next succeeding business day.

Complete the worksheet and make payments in accordance with the instructions on the vouchers. If you overpaid your 2024 income tax and chose to apply the overpayment to your 2025 estimated income tax, that overpayment may be partially or fully applied to any installment.

FARMERS, FISHERMEN and MERCHANT SEAMEN

If the qualifications of a farmer, fisherman or merchant seaman are met, you only need to file Payment Voucher 4 by 6201124 Rev. 09/24

January 15, 2026. If you file your 2025 income tax return on or before March 1, 2026, and pay the entire tax at that time, you are not required to file Form 770ES for 2025.

FISCAL YEAR TAXPAYERS

If you report income on a fiscal year basis, substitute the 15th day of the 4th month for May 1, the 15th day of the 6th month for June 15, the 15th day of the 9th month for September 15 and the 15th day of the 1st month of the succeeding taxable year for January 15. For example, if a taxpayer has a taxable year that ends on June 30, the first Form 770ES return would be due on October 15. The remaining estimated payments would be due on December 15, March 15 and July 15 of the succeeding taxable year. Indicate the beginning month of your fiscal year in the space provided on the Form 770ES Voucher.

III. HOW TO ESTIMATE

You must pay at least 90% of your tax liability during the year by having income tax withheld and/or making timely payments of estimated tax. Worksheets are available on the Department's website to help you determine if you are required to file Form 770ES. Use the Tax Rate Schedule below for additional information and guidance, refer to the instructions for the return that you will file.

If you are required to file Form 770ES, complete the form using the payment amount from the Estimated Income Tax Worksheet. When filing each voucher, include your check or money order for the amount computed for the quarter.

If your expected Virginia tax liability changes during the year, recompute your estimated tax to determine how much your remaining payments should increase or decrease. When making your next Form 770ES payment, enter the new amount of estimated income tax due for the quarter.

TAX RATE SCHEDULE					
IF YOUR VIRGINIA TAXABLE INCOME IS:					
Not over \$3,000, your tax is 2% of your Virginia taxable income.					
over...	but not over...	your tax is...	+	of excess over...	of excess over...
\$ 3,000	\$ 5,000	\$ 60	+	3%	\$ 3,000
\$ 5,000	\$ 17,000	\$ 120	+	5%	\$ 5,000
\$ 17,000		\$ 720	+	5.75%	\$ 17,000

TAX CREDITS and ADJUSTMENTS

You may claim an expected tax credit or adjustment on the worksheet if:

- (a) you will pay income tax to another state as a nonresident, except for the states of **Arizona, California, Oregon, or the District of Columbia;**
- (b) you are a resident of one or more of the states listed above and you will pay income tax to Virginia as a nonresident; or
- (c) you expect to qualify for one of the other available fiduciary income tax credits.

For more information on determining if you qualify for any credits, see the instructions for Form 770.

IV. CHANGES IN INCOME OR EXEMPTIONS

Even if you do not expect your income for 2025 to be large enough to require making estimated income tax payments as of May 1, 2025, a change in income may require you to file later in the year. If you later determine that you need to file, see the PAYMENT SCHEDULE.

If you file your 2025 income tax return and pay the balance of tax due in full by March 1, 2026, you are not required to make the estimated tax payment that would normally be due on January 15, 2026. If you file your return after March 1 without making the January payment, or if you have not paid the proper amount of estimated tax on any earlier due date, you may be liable for an additional charge for underpayment of estimated tax, computed on Form 760C. See Section VII and the Form 760C instructions for more information.

V. WHERE TO FILE

Electronic Filing: The Department provides two secure online options for submitting estimated payments: eForms and Web Upload. Payments are made by Debit EFT and you may schedule your payment for a future date. Estimated payments may also be made using an ACH Credit transaction through your bank. Some banks may charge a fee for this service. An Electronic Payment Guide is available on the Department's website with information on how to submit ACH Credit payments to the Department.

Mail: If you have been granted a waiver, send your voucher and payment directly to the **Department of Taxation, P.O. Box 1478, Richmond, VA 23218** or the address shown for the Commissioner of the Revenue, Director of Finance or Director of Tax Administration for the Virginia city or county in which the fiduciary qualified. If there has been no qualification in Virginia, file the first voucher in the city or county in which the fiduciary resides, does business or has an office or wherein any of the beneficiaries may reside. If filing is not required until after May 1, see the PAYMENT SCHEDULE

for information on which voucher to file. File the remaining vouchers directly with the Department of Taxation or with the Treasurer in that city or county using the addresses at the end of this document.

VI. WHERE TO GET HELP AND FORMS

If you need assistance completing your return, call or visit the Commissioner of the Revenue, Director of Finance or Director of Tax Administration for your city or county or the Department of Taxation. Requests for information may also be addressed to the **Virginia Department of Taxation, P. O. Box 1115, Richmond, VA 23218-1115**, or call **804-367-8031**. *Do not mail your income tax return to this address or to the address below.*

Requests for forms from the Department of Taxation can be addressed to: **Virginia Department of Taxation, P. O. Box 1317, Richmond, VA 23218-1317**, or call **804-367-8031**.

Visit the Department's website, www.tax.virginia.gov, where you can obtain filing information, get answers to common questions, download forms and more.

VII. UNDERPAYMENT OF ESTIMATED INCOME TAX

An addition to tax is imposed by law if at least 90% ($66\frac{2}{3}\%$ if you are a farmer, fisherman or merchant seaman) of your total tax liability is not paid throughout the year by timely withholding and/or installments of estimated tax except in certain situations. The addition to tax does not apply if each required installment is paid on time and meets one of the following exceptions:

- (a) is at least 90% ($66\frac{2}{3}\%$ if you are a farmer, fisherman or merchant seaman) of the amount due on the basis of annualized income;
- (b) is at least 90% ($66\frac{2}{3}\%$ if you are a farmer, fisherman or merchant seaman) of the amount due on the basis of the actual taxable income;
- (c) is based on a tax computed by using your income for the preceding taxable year and the current year's tax rates and exemptions;
- (d) is equal to or exceeds the prior year's tax liability for each installment period and the prior year return was for a full year and reflected an income tax liability; or
- (e) the sum of all installment underpayments for the taxable year is \$150 or less.

If you do not meet an exception, your underpayment computation will be based on 90% of the current year's income tax liability or 100% of your liability for the preceding year, whichever is less. The addition to tax is computed on Form 760C (Form 760F for farmers, fishermen, or merchant seamen).

2025 ESTIMATED INCOME TAX WORKSHEET
For Estates, Trusts and Pass-Through Entities filing on behalf of Unified Nonresidents

1	Expected federal taxable income of the estate, trust or VA income from unified nonresident returns	1		
2	Fiduciary's share of Virginia modifications or net modifications from unified nonresident returns	2		
3	Estimated Virginia taxable income (Line 1 less Line 2)	3		
4	Virginia income tax for the amount on Line 3 (See Section III)	4		
5	Tax credits (See Section III)	5		
6	ESTIMATE OF THE FIDUCIARY, UNIFIED NONRESIDENT RETURN OR ESTATE INCOME TAX (Line 4 less Line 5)	6		
7	Enter the number of payments required (See the Payment Schedule below)	7		
8	PAYMENT AMOUNT. Divide the amount on Line 6 by the number of payments on Line 7. (If you had a 2024 overpayment credit, subtract the amount of the overpayment credit that you are applying to this installment.) Enter the amount here and on Form 770ES. Enclose your check or money order for this amount.	8		

PAYMENT SCHEDULE

The estimated income tax return and payment of a fiduciary, estate, trust or pass-through entity other than a self-employed farmer, fisherman or merchant seaman is to be filed on or before May 1 of the taxable year, unless the requirements to file are not met until *after* April 15. Use the table below to determine the number and amount of each installment payment. (Fiscal year filers substitute the corresponding fiscal year months for the months specified in this table.)

If the Requirements Are First Met in the Taxable Year -	Number of Payments Required	File Form 770ES on or Before	Use Voucher Number	The Following Percentages of the Estimated Tax Are to Be Paid on or Before-			
				May 1	June 15	September 15	January 15
on or before April 15	4	May 1, 2025	1	25%	25%	25%	25%
after April 15th and before June 2nd	3	June 15, 2025	2	.....	33 ¹ / ₃ %	33 ¹ / ₃ %	33 ¹ / ₃ %
after June 1st and before Sept. 2nd	2	Sept. 15, 2025	3	.....	.....	50%	50%
after Sept. 1st and before Dec. 31st	1	Jan. 15, 2026	4	.....	.....	.....	100%

2025 FORM 770ES - Voucher 1
Doc ID 772

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR ESTATES, TRUSTS AND PASS THROUGH ENTITIES FILING UNIFIED NONRESIDENT RETURNS
 CALENDAR YEAR FILERS: DUE **MAY 1, 2025** OR
 FISCAL YEAR FILERS: BEGINNING MONTH: _____

- Check if this is a new address.
- Check here if this is your first payment for this taxable year.

LOCALITY NO.	FOR OFFICE USE
--------------	----------------

0000000000 7728888 000000 000

Mail your voucher and payment to the Virginia Department of Taxation, P. O. Box 1478, Richmond, VA 23218-1478 or see pages 7-8 and use the mailing address shown for your city or county.

If you file with the Department, make your check payable to the Department of Taxation. If you file locally, make your check payable to your local Treasurer.

FEIN for Estate, Trust or Pass-Through Entity
Name of Estate, Trust or Pass-Through Entity
Name and Title of Fiduciary or Pass-Through Entity
Address (Number and Street) of Fiduciary or Pass-Through Entity
City, State and ZIP Code
Daytime Phone Number

Amount of payment

.00

2025 FORM 770ES - Voucher 2**Doc ID 772**

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR ESTATES, TRUSTS AND PASS THROUGH ENTITIES FILING UNIFIED NONRESIDENT RETURNS

CALENDAR YEAR FILERS: DUE **JUNE 15, 2025** OR

FISCAL YEAR FILERS: BEGINNING MONTH: _____

0000000000 7728888 000000 000

- Check if this is a new address.
- Check here if this is your first payment for this taxable year.

LOCALITY NO.	FOR OFFICE USE
--------------	----------------

Mail your voucher and payment to the Virginia Department of Taxation, P. O. Box 1478, Richmond, VA 23218-1478 or see pages 7-8 and use the mailing address shown for your city or county.

If you file with the Department, make your check payable to the Department of Taxation. If you file locally, make your check payable to your local Treasurer.

FEIN for Estate, Trust or Pass-Through Entity
Name of Estate, Trust or Pass-Through Entity
Name and Title of Fiduciary or Pass-Through Entity
Address (Number and Street) of Fiduciary or Pass-Through Entity
City, State and ZIP Code
Daytime Phone Number

Amount of payment

<div style="display: flex; justify-content: space-between; gap: 5px;"> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> </div>	.00
---	-----

2025 FORM 770ES - Voucher 3**Doc ID 772**

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR ESTATES, TRUSTS AND PASS THROUGH ENTITIES FILING UNIFIED NONRESIDENT RETURNS

CALENDAR YEAR FILERS: DUE **SEPTEMBER 15, 2025** OR

FISCAL YEAR FILERS: BEGINNING MONTH: _____

0000000000 7728888 000000 000

- Check if this is a new address.
- Check here if this is your first payment for this taxable year.

LOCALITY NO.	FOR OFFICE USE
--------------	----------------

Mail your voucher and payment to the Virginia Department of Taxation, P. O. Box 1478, Richmond, VA 23218-1478 or see pages 7-8 and use the mailing address shown for your city or county.

If you file with the Department, make your check payable to the Department of Taxation. If you file locally, make your check payable to your local Treasurer.

FEIN for Estate, Trust or Pass-Through Entity
Name of Estate, Trust or Pass-Through Entity
Name and Title of Fiduciary or Pass-Through Entity
Address (Number and Street) of Fiduciary or Pass-Through Entity
City, State and ZIP Code
Daytime Phone Number

Amount of payment

<div style="display: flex; justify-content: space-between; gap: 5px;"> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> </div>	.00
---	-----

2025 FORM 770ES - Voucher 4**Doc ID 772**

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR ESTATES, TRUSTS AND PASS THROUGH ENTITIES FILING UNIFIED NONRESIDENT RETURNS

CALENDAR YEAR FILERS: DUE **JANUARY 15, 2026** OR

FISCAL YEAR FILERS: BEGINNING MONTH: _____

0000000000 7728888 000000 000

- Check if this is a new address.
- Check here if this is your first payment for this taxable year.

LOCALITY NO.	FOR OFFICE USE
--------------	----------------

Mail your voucher and payment to the Virginia Department of Taxation, P. O. Box 1478, Richmond, VA 23218-1478 or see pages 7-8 and use the mailing address shown for your city or county.

If you file with the Department, make your check payable to the Department of Taxation. If you file locally, make your check payable to your local Treasurer.

FEIN for Estate, Trust or Pass-Through Entity
Name of Estate, Trust or Pass-Through Entity
Name and Title of Fiduciary or Pass-Through Entity
Address (Number and Street) of Fiduciary or Pass-Through Entity
City, State and ZIP Code
Daytime Phone Number

Amount of payment

<div style="display: flex; justify-content: space-between; gap: 5px;"> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 80%;"></div> </div>	.00
---	-----

2025 FORM 770ES MAILING ADDRESSES AND PHONE NUMBERS

Use this column for the first voucher filed for the taxable year.

Use this column for subsequent vouchers.

Commissioner of the Revenue

Treasurer

* Denotes Department of Taxation

* Denotes Department of Taxation

Table with columns: City/County, Local Phone, Address, ZIP Code. Lists mailing addresses for various Virginia counties and cities under the Commissioner of the Revenue.

Table with columns: City/County, Local Phone, Address, ZIP Code. Lists mailing addresses for various Virginia counties and cities under the Treasurer.