

# 2015 VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHERS FORM 770ES FOR ESTATES, TRUSTS AND UNIFIED NONRESIDENTS

## Form 770ES Vouchers and Instructions

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.

### VATAX Online Services for Estates, Trusts and Unified Nonresidents

- Use **Live Chat** to communicate with a Department representative
- Use **Quick Pay** to pay and view your tax bills
- Sign up for **e-Alerts**

Visit [www.tax.virginia.gov](http://www.tax.virginia.gov) for more information.

### I. FILING REQUIREMENTS - ESTATES, TRUSTS AND 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 2015 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 unified nonresident filer 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 unified nonresidents are not required to file Form 770ES if:

- (a) in the case of an estate only, the 2015 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 2015 taxable year.

### II. WHEN TO FILE

If you are required to file and the due date falls on a Saturday, Sunday or legal holiday, you may file your return on the next succeeding day that is not a Saturday, Sunday or legal holiday.

File Form 770ES Payment Voucher 1 by May 1, 2015. Estimated income tax payments must be made in full on or before May 1, 2015, or in equal installments on or before May 1, 2015, June 15, 2015, September 15, 2015 and January 15, 2016.

Complete the worksheet and make payments in accordance with the instructions on the vouchers. If you overpaid your 2014 income tax and chose to apply the overpayment to your 2015 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 January 15, 2016. If you file your 2015 income tax return on or before March 1, 2016, and pay the entire tax at that time, you are not required to file Form 770ES for 2015.

### 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 on Page 2 or, 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... |
|----------|-----------------|----------------|-------------------|
| \$ 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 2015 to be large enough to require making estimated income tax payments as of May 1, 2015, 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 2015 income tax return and pay the balance of tax due in full by March 1, 2016, you are not required to make the estimated tax payment that would normally be due on January 15, 2016. 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

Send the first voucher filed for the taxable year 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. Mailing addresses and telephone numbers are listed at the end of this document. 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, Forms Request Unit, P. O. Box 1317, Richmond, VA 23218-1317**, or call **804-440-2541**.

Visit the Department's website, **[www.tax.virginia.gov](http://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).

# 2015 ESTIMATED INCOME TAX WORKSHEET

## For Estates, Trusts and Unified Nonresidents

- |   |                                                                                                                                                                                                                                                                                                                                              |   |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| 1 | Expected federal taxable income of the estate, trust or VA income of unified nonresidents . .                                                                                                                                                                                                                                                | 1 |
| 2 | Fiduciary's share of Virginia modifications or net modifications of unified nonresidents . . . .                                                                                                                                                                                                                                             | 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 OR ESTATE<br>INCOME TAX (Line 4 less Line 5) . . . . .                                                                                                                                                                                                                                        | 6 |
| 7 | Enter the number of payments required (See the Payment Schedule below) . . . . .                                                                                                                                                                                                                                                             | 7 |
| 8 | <b>PAYMENT AMOUNT.</b> Divide the amount on Line 6 by the number of payments on Line 7.<br>(If you had a 2014 overpayment credit, subtract the amount of the overpayment credit that<br>you are applying to this installment.) Enter the amount here and on Form 770ES.<br><b>Attach your check or money order for this amount</b> . . . . . | 8 |

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

## PAYMENT SCHEDULE

The estimated income tax return and payment of a fiduciary, estate, trust or unified nonresident filer 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, 2015                  | 1                  | 25%                                                                         | 25%     | 25%          | 25%        |
| after April 15th and before June 2nd                    | 3                           | June 15, 2015                | 2                  | .....                                                                       | 33⅓%    | 33⅓%         | 33⅓%       |
| after June 1st and before Sept. 2nd                     | 2                           | Sept. 15, 2015               | 3                  | .....                                                                       | .....   | 50%          | 50%        |
| after Sept. 1st and before Dec. 31st                    | 1                           | Jan. 15, 2016                | 4                  | .....                                                                       | .....   | .....        | 100%       |

**2015 FORM 770ES - Voucher 1**  
Doc ID 772

VIRGINIA ESTIMATED INCOME TAX  
PAYMENT VOUCHER FOR ESTATES, TRUSTS AND  
UNIFIED NONRESIDENTS  
CALENDAR YEAR FILERS: DUE **MAY 1, 2015** OR  
FISCAL YEAR FILERS: BEGINNING MONTH:

- ☐ Check here if this is the first time you have filed Form 770ES or if this is a new address.
- ☐ Check here if this is your first payment for this taxable year.

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

0000000000 7720000 115053

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 the city or county where you live.

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 Unified Filer                   |
| Name of Estate, Trust or Unified Filer                    |
| Name and Title of Fiduciary or Unified Filer              |
| Address (Number and Street) of Fiduciary or Unified Filer |
| City, State and ZIP Code                                  |
| Daytime Phone Number                                      |

### Amount of payment

## 2015 ESTIMATED TAX PAYMENT RECORD

Payment  
Made With:

Date

Check or Money  
Order Number

Check or Money  
Order Payment  
Amount

Overpayment  
Credit Applied

Total Amount  
Paid

Voucher 1

Voucher 2

Voucher 3

Voucher 4

Total

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

A number line from 0.00 to 1.00 with 10 equal intervals. The first interval is shaded gray, representing 0.10. The decimal point is at the 8th interval mark.





# 2015 FORM 770ES MAILING ADDRESSES AND TELEPHONE NUMBERS

## Commissioner of the Revenue

**\* Denotes Director of Finance**

**\*\* Denotes Director of Tax Administration**

**Send the first voucher for the taxable year to the Department of Taxation, P.O. Box 1478, Richmond, VA 23218-1478 OR the address shown below for your locality.**

| City/County              | Phone No.    | Address                                           | ZIP Code   | City/County             | Phone No.    | Address                                              | ZIP Code   |
|--------------------------|--------------|---------------------------------------------------|------------|-------------------------|--------------|------------------------------------------------------|------------|
| 001 Accomack County      | 757-787-5747 | P. O. Box 186, Accomac                            | 23301-0186 | 101 King William Co...  | 804-769-4941 | P. O. Box 217, King William                          | 23086      |
| 003 Albemarle County*    | 434-296-5851 | P. O. Box 1478, Richmond                          | 23218-1478 | 103 Lancaster County    | 804-462-7920 | 8311 Mary Ball Rd., Ste. 203, Lancaster              | 22503      |
| 510 Alexandria City *    | 703-746-3909 | P. O. Box 1478, Richmond                          | 23218-1478 |                         |              |                                                      |            |
| 005 Alleghany County     | 540-863-6640 | 9212 Winterberry Ave., Ste. E, Covington          | 24426      | 105 Lee County          | 276-346-7722 | P. O. Box 96, Jonesville                             | 24263      |
| 007 Amelia County        | 804-561-2158 | P. O. Box 269, Amelia                             | 23002      | 678 Lexington City      | 540-462-3701 | P. O. Box 922, Lexington                             | 24450      |
| 009 Amherst County       | 434-946-9310 | P. O. Box 719, Amherst                            | 24521      | 107 Loudoun County      | 703-777-0260 | P. O. Box 1478, Richmond                             | 23218-1478 |
| 011 Appomattox Co.       | 434-352-7450 | P. O. Box 125, Appomattox                         | 24522      | 109 Louisa County       | 540-967-3432 | P. O. Box 8, Louisa                                  | 23093      |
| 013 Arlington County     | 703-228-3055 | P. O. Box 1478, Richmond                          | 23218-1478 | 111 Lunenburg County    | 434-696-2516 | 11512 Courthouse Rd., Ste. 101, Lunenburg            | 23952      |
| 015 Augusta County       | 540-245-5640 | P. O. Box 959, Verona                             | 24482      | 680 Lynchburg City      | 434-455-3870 | P. O. Box 858, Lynchburg                             | 24505-0858 |
| 017 Bath County          | 540-839-7231 | P. O. Box 130, Warm Springs                       | 24484      | 113 Madison County      | 540-948-4421 | P. O. Box 56, Madison                                | 22727      |
| 019 Bedford County       | 540-586-7621 | 122 E. Main St., Ste. 103, Bedford                | 24523      | 683 Manassas City       | 703-257-8222 | P. O. Box 1478, Richmond                             | 23218-1478 |
| 021 Bland County         | 276-688-4291 | P. O. Box 130, Bland                              | 24315      | 685 Manassas Park Cty.  | 703-335-8825 | P. O. Box 1478, Richmond                             | 23218-1478 |
| 023 Botetourt County     | 540-473-8270 | P. O. Box 128, Fincastle                          | 24090-0128 | 690 Martinsville City   | 276-403-5131 | P. O. Box 1222, Martinsville                         | 24114-1222 |
| 520 Bristol City         | 276-645-7316 | 497 Cumberland St., Ste. 1-A, Bristol             | 24201      | 115 Mathews County      | 804-725-7168 | P. O. Box 1478, Richmond                             | 23218-1478 |
| 025 Brunswick County     | 434-848-2313 | P. O. Box 669, Lawrenceville                      | 23868      | 117 Mecklenburg Co.     | 434-738-6191 | P. O. Box 360, Boydton                               | 23917      |
| 027 Buchanan County      | 276-935-6542 | P. O. Box 1042, Grundy                            | 24614      | 119 Middlesex County    | 804-758-5331 | P. O. Box 148, Saluda                                | 23149-0148 |
| 029 Buckingham Co.       | 434-969-4972 | P. O. Box 138, Buckingham                         | 23921      | 121 Montgomery Co.      | 540-382-5710 | 755 Roanoke St., Ste. 1-A, Christiansburg            | 24073      |
| 530 Buena Vista City     | 540-261-8610 | 2039 Sycamore Ave., Buena Vista                   | 24416      | 125 Nelson County       | 434-263-7070 | P. O. Box 246, Lovingson                             | 22949      |
| 031 Campbell County      | 434-332-9518 | P. O. Box 66, Rustburg                            | 24588      | 127 New Kent County     | 804-966-9610 | P. O. Box 99, New Kent                               | 23124      |
| 033 Caroline County      | 804-633-4050 | P. O. Box 531, Bowling Green                      | 22427      | 700 Newport News Cty.   | 757-926-8653 | 2400 Washington Ave., Newport News                   | 23607      |
| 035 Carroll County       | 276-730-3080 | P. O. Box 1478, Richmond                          | 23218-1478 | 710 Norfolk City        | 757-664-7885 | P. O. Box 2260, Norfolk                              | 23501-2260 |
| 036 Charles City Co.     | 804-652-2161 | P. O. Box 1478, Richmond                          | 23218-1478 | 131 Northampton Co.     | 757-678-0446 | P. O. Box 65, Eastville                              | 23347      |
| 037 Charlotte County     | 434-542-5546 | P. O. Box 308, Charlotte C.H.                     | 23923      | 133 Northumberland Co.  | 804-580-4600 | P. O. Box 309, Heathsville                           | 22473      |
| 540 Charlottesville City | 434-970-3160 | P.O. Box 2964, Charlottesville, VA                | 22902      | 720 Norton City         | 276-679-0031 | P. O. Box 347, Norton                                | 24273      |
| 550 Chesapeake City      | 757-382-6732 | P. O. Box 15285, Chesapeake                       | 23328      | 135 Nottoway County     | 434-645-9317 | P. O. Box 5, Nottoway                                | 23955      |
| 041 Chesterfield Co.     | 804-748-1281 | P. O. Box 124, Chesterfield                       | 23832      | 137 Orange County       | 540-672-4441 | P. O. Box 389, Orange                                | 22960      |
| 043 Clarke County        | 540-955-5108 | P. O. Box 67, Berryville                          | 22611      | 139 Page County         | 540-743-3840 | 103 S. Court St., Suite C, Luray                     | 22835      |
| 570 Colonial Hgts. City  | 804-520-9280 | P. O. Box 3401, Colonial Heights                  | 23834-9001 | 141 Patrick County      | 276-694-7131 | P. O. Box 1478, Richmond                             | 23218-1478 |
| 580 Covington City       | 540-965-6350 | P. O. Drawer 58, Covington                        | 24426      | 730 Petersburg City     | 804-733-2315 | 135 N Union St., Petersburg                          | 23803      |
| 045 Craig County         | 540-864-6241 | P. O. Box 186, New Castle                         | 24127      | 143 Pittsylvania Co.    | 434-432-7940 | P. O. Box 272, Chatham                               | 24531      |
| 047 Culpeper County      | 540-727-3443 | P. O. Box 1807, Culpeper                          | 22701      | 735 Poquoson City       | 757-868-3020 | 500 City Hall Ave., Poquoson                         | 23662      |
| 049 Cumberland Co.       | 804-492-4280 | P. O. Box 77, Cumberland                          | 23040      | 740 Portsmouth City     | 757-393-8773 | 801 Crawford St., Portsmouth                         | 23704      |
| 590 Danville City        | 434-799-5145 | P. O. Box 480, Danville                           | 24543      | 145 Powhatan County     | 804-598-5616 | 3834 Old Buckingham Rd., Suite C, Powhatan           | 23139      |
| 051 Dickenson County     | 276-926-1646 | P. O. Box 1067, Clintwood                         | 24228      |                         |              |                                                      |            |
| 053 Dinwiddie County     | 804-469-4500 | P. O. Box 104, Dinwiddie                          | 23841      | 147 Prince Edward Co.   | 434-392-3231 | P. O. Box 446, Farmville                             | 23901      |
| 595 Emporia City         | 434-634-5405 | P. O. Box 956, Emporia                            | 23847      | 149 Prince George Co.   | 804-722-8740 | P. O. Box 155, Prince George                         | 23875      |
| 057 Essex County         | 804-443-4737 | P. O. Box 879, Tappahannock                       | 22560      | 153 Prince William Co.* | 703-792-6710 | P. O. Box 1478, Richmond                             | 23218-1478 |
| 600 Fairfax City         | 703-385-7880 | Room 224, City Hall, 10455 Armstrong St., Fairfax | 22030      | 155 Pulaski County      | 540-980-7750 | 52 W. Main Street, Suite 200, Pulaski                | 24301      |
| 059 Fairfax County **    | 703-222-8234 | P. O. Box 1478, Richmond                          | 23218-1478 | 750 Radford City        | 540-731-3613 | 619 Second St., Rm. 161, Radford                     | 24141      |
| 610 Falls Church City    | 703-248-5065 | 300 Park Avenue, #104-E, Falls Church             | 22046-3301 | 157 Rappahannock Co.    | 540-675-5370 | P. O. Box 115, Washington                            | 22747      |
| 061 Fauquier County      | 540-422-8163 | P. O. Box 149, Warrenton                          | 20188-0149 | 760 Richmond City *     | 804-646-6474 | P. O. Box 1478, Richmond                             | 23218-1478 |
| 063 Floyd County         | 540-745-9345 | 100 E. Main St., Box 5, Floyd                     | 24091      | 159 Richmond County     | 804-333-3722 | P. O. Box 366, Warsaw                                | 22572      |
| 065 Fluvanna County      | 434-591-1940 | P. O. Box 1478, Richmond                          | 23218-1478 | 770 Roanoke City        | 540-853-6543 | P.O. Box 718, Roanoke                                | 24004      |
| 620 Franklin City        | 757-562-1157 | P. O. Box 389, Franklin                           | 23851      | 161 Roanoke County      | 540-772-2049 | P. O. Box 21709, Roanoke                             | 24018      |
| 067 Franklin County      | 540-483-3083 | 1255 Franklin St., Suite 102, Rocky Mount         | 24151      | 163 Rockbridge Co.      | 540-463-3431 | P. O. Box 1160, Lexington                            | 24450      |
| 069 Frederick County     | 540-665-5681 | P. O. Box 552, Winchester                         | 22604      | 165 Rockingham Co.      | 540-564-3071 | 20 E. Gay St., Harrisonburg                          | 22802      |
| 630 Fredericksburg City  | 540-372-1004 | P. O. Box 644, Fredericksburg                     | 22404      | 167 Russell County      | 276-889-8018 | P. O. Box 517, Lebanon                               | 24266      |
| 640 Galax City*          | 276-236-2528 | P. O. Box 1478, Richmond                          | 23218-1478 | 775 Salem City          | 540-375-3019 | P. O. Box 869, Salem                                 | 24153-0869 |
| 071 Giles County         | 540-921-3321 | 130 N. Main St., Pearisburg                       | 24134      | 196 Scott County        | 276-386-7692 | 190 Beech Street, Suite 104, Gate City               | 24251      |
| 073 Gloucester County    | 804-693-3451 | 6489 Main St., Ste. 137, Gloucester               | 23061      |                         |              |                                                      |            |
| 075 Goochland County     | 804-556-5807 | P. O. Box 60, Goochland                           | 23063      | 171 Shenandoah Co.      | 540-459-6170 | P. O. Box 1478, Richmond                             | 23218-1478 |
| 077 Grayson County       | 276-773-2381 | P. O. Box 126, Independence                       | 24348      | 173 Smyth County        | 276-782-4040 | P.O. Box 985, Marion, VA                             | 24354      |
| 079 Greene County        | 434-985-5211 | P. O. Box 1478, Richmond                          | 23218-1478 | 175 Southampton Co.     | 757-653-3032 | P. O. Box 760, Courtland                             | 23837      |
| 081 Greensville County   | 434-348-4227 | 1781 Greensville Co. Cir., Room 132, Emporia      | 23847      | 177 Spotsylvania Co.    | 540-507-7054 | P. O. Box 175, Spotsylvania                          | 22553      |
| 083 Halifax County       | 434-476-3314 | P. O. Box 1847, Halifax                           | 24558      | 179 Stafford County     | 540-658-4132 | P. O. Box 98, Stafford                               | 22555-0098 |
| 650 Hampton City         | 757-727-6690 | P. O. Box 636, Hampton                            | 23669-0636 | 790 Staunton City       | 540-332-3829 | P. O. Box 4, Staunton                                | 24402      |
| 085 Hanover County       | 804-365-6129 | P. O. Box 129, Hanover                            | 23069      | 800 Suffolk City        | 757-514-4260 | P. O. Box 1459, Suffolk                              | 23439-1459 |
| 660 Harrisonburg City    | 540-432-7704 | P. O. Box 20031, Harrisonburg                     | 22801-7531 | 181 Surry County        | 757-294-5225 | P. O. Box 35, Surry                                  | 23883      |
| 087 Henrico County*      | 804-501-4263 | P. O. Box 1478, Richmond                          | 23218-1478 | 183 Sussex County       | 434-246-1022 | P. O. Box 1398, Sussex                               | 23884      |
| 089 Henry County         | 276-634-4690 | P. O. Box 1077, Collinsville                      | 24078-1077 | 185 Tazewell County     | 276-385-1235 | 101 E. Main St., Ste. 201, Tazewell                  | 24651      |
| 091 Highland County      | 540-468-2142 | P. O. Box 148, Monterey                           | 24465      | 810 Virginia Beach City | 757-385-4483 | 2401 Courthouse Dr., Bldg.1, Rm. 121, Virginia Beach | 23456-9002 |
| 670 Hopewell City        | 804-541-2237 | P. O. Box 1604, Hopewell                          | 23860      |                         |              |                                                      |            |
| 093 Isle of Wight Co.    | 757-365-6222 | P. O. Box 107, Isle of Wight                      | 23397-0107 | 187 Warren County       | 540-635-2651 | P. O. Box 1775, Front Royal                          | 22630-0038 |
| 095 James City County    | 757-253-6695 | P. O. Box 283, Williamsburg                       | 23187      | 191 Washington Co.      | 276-676-6270 | One Government Center Place, Ste. C, Abingdon        | 24210-8484 |
| 097 King & Queen Co.     | 804-785-5976 | P. O. Box 178, King & Queen Court House           | 23085      |                         |              |                                                      |            |
| 099 King George Co.      | 540-775-4664 | 10459 Courthouse Dr., Suite 101, King George      | 22485-3862 | 820 Waynesboro City     | 540-942-6610 | 503 W. Main St., Rm. 107, Waynesboro                 | 22980      |
|                          |              |                                                   |            |                         |              |                                                      |            |
|                          |              |                                                   |            | 193 Westmoreland Co.    | 804-493-9052 | P. O. Box 68, Montross                               | 22520      |
|                          |              |                                                   |            | 830 Williamsburg City   | 757-220-6150 | P. O. Box 245, Williamsburg                          | 23187      |
|                          |              |                                                   |            | 840 Winchester City     | 540-667-1815 | P.O. Box 546, Winchester                             | 22604      |
|                          |              |                                                   |            | 195 Wise County         | 276-328-3557 | P. O. Box 1278, Wise                                 | 24293      |
|                          |              |                                                   |            | 197 Wythe County        | 276-223-6015 | 225 S. 4th St., Ste. 101, Wytheville                 | 24382      |
|                          |              |                                                   |            | 199 York County         | 757-890-3381 | P. O. Box 90, Yorktown                               | 23690-0090 |

# 2015 FORM 770ES MAILING ADDRESSES AND TELEPHONE NUMBERS

## TREASURER

\* Denotes Director of Finance

\*\* Denotes Director of Tax Administration

Send each Form 760ES voucher filed after the first voucher to the Department of Taxation, P.O. Box 1478, Richmond, VA 23218-1478 OR the address shown below for your locality.

| City/County              | Phone No.    | Address                                              | ZIP Code   | City/County             | Phone No.    | Address                                                         | ZIP Code   |
|--------------------------|--------------|------------------------------------------------------|------------|-------------------------|--------------|-----------------------------------------------------------------|------------|
| 001 Accomack County      | 757-787-5738 | P. O. Box 296, Accomack                              | 23301-0296 | 101 King William Co.    | 804-769-4930 | P. O. Box 156, King William                                     | 23086      |
| 003 Albemarle County*    | 434-296-5851 | P. O. Box 1478, Richmond                             | 23218-1478 | 103 Lancaster County    | 804-462-5630 | 8311 Mary Ball Rd., Suite 204,<br>Lancaster                     | 22503      |
| 510 Alexandria City*     | 703-746-3909 | P. O. Box 1478, Richmond                             | 23218-1478 | 105 Lee County          | 276-346-7716 | P. O. Box 70, Jonesville                                        | 24263      |
| 005 Alleghany County     | 540-863-6630 | 9212 Winterberry Ave., Ste. F,<br>Covington          | 24426      | 678 Lexington City      | 540-462-3707 | P. O. Box 920, Lexington                                        | 24450      |
| 007 Amelia County        | 804-561-2145 | P. O. Box 730, Amelia                                | 23002      | 107 Loudoun County      | 703-777-0260 | P. O. Box 1478, Richmond                                        | 23218-1478 |
| 009 Amherst County       | 434-946-9318 | P. O. Box 449, Amherst                               | 24521      | 109 Louisa County       | 540-967-3435 | P. O. Box 523, Louisa                                           | 23093      |
| 011 Appomattox Co.       | 434-352-5200 | P. O. Box 689, Appomattox                            | 24522      | 111 Lunenburg County    | 434-696-3354 | 11512 Courthouse Rd., Suite 100,<br>Lunenburg                   | 23952      |
| 013 Arlington County     | 703-228-3255 | P. O. Box 1478, Richmond                             | 23218-1478 | 680 Lynchburg City      | 434-455-4242 | 900 Church St., Lynchburg                                       | 24504      |
| 015 Augusta County       | 540-245-5660 | P. O. Box 590, Verona                                | 24482      | 113 Madison County      | 540-948-4409 | P. O. Box 309, Madison                                          | 22727      |
| 017 Bath County          | 540-839-7256 | P. O. Box 306, Warm Springs                          | 24484      | 683 Manassas City       | 703-257-8222 | P. O. Box 1478, Richmond                                        | 23218-1478 |
| 019 Bedford County       | 540-586-7670 | 122 E. Main St., Ste. 101, Bedford                   | 24523      | 685 Manassas Park Cty   | 703-335-8835 | P. O. Box 1478, Richmond                                        | 23218-1478 |
| 021 Bland County         | 276-688-3741 | P. O. Box 145, Bland                                 | 24315      | 690 Martinsville City   | 276-403-5240 | P. O. Box 1023, Martinsville                                    | 24114-1023 |
| 023 Botetourt County     | 540-473-8254 | P. O. Box 100, Fincastle                             | 24090-0100 | 115 Mathews County      | 804-725-2341 | P. O. Box 1478, Richmond                                        | 23218-1478 |
| 520 Bristol City         | 276-645-7311 | P. O. Box 16691, Bristol                             | 24209      | 117 Mecklenburg Co.     | 434-738-6191 | P. O. Box 250, Boydton                                          | 23917      |
| 025 Brunswick County     | 434-848-2512 | 228 N. Main Street, Room 104,<br>Lawrenceville       | 23868      | 119 Middlesex County    | 804-758-5302 | P. O. Box 182 Saluda                                            | 23149-0182 |
| 027 Buchanan County      | 276-935-6551 | P. O. Box 1056, Grundy                               | 24614      | 121 Montgomery Co.      | 540-382-5723 | 755 Roanoke St., Suite 1B,<br>Christiansburg                    | 24073      |
| 029 Buckingham Co.       | 434-969-4744 | P. O. Box 106, Buckingham                            | 23921      | 125 Nelson County       | 434-263-7060 | P. O. Box 100, Lovingsston                                      | 22949      |
| 530 Buena Vista City     | 540-261-8620 | 2039 Sycamore Ave., Buena Vista                      | 24416      | 127 New Kent County     | 804-966-9615 | P. O. Box 109, New Kent                                         | 23124      |
| 031 Campbell County      | 434-332-9590 | P. O. Box 37, Rustburg                               | 24588      | 700 Newport News Cty    | 757-926-8643 | P. O. Box 975, Newport News                                     | 23607      |
| 033 Caroline County      | 804-633-5291 | P. O. Box 431, Bowling Green                         | 22427      | 710 Norfolk City        | 757-664-7800 | P. O. Box 3215, Norfolk                                         | 23514-3215 |
| 035 Carroll County       | 276-730-3060 | P. O. Box 1478, Richmond                             | 23218-1478 | 131 Northampton Co.     | 757-678-0450 | P. O. Box 598, Eastville                                        | 23347      |
| 036 Charles City Co.     | 804-652-4738 | P. O. Box 1478, Richmond                             | 23218-1478 | 133 Northumberland Co.  | 804-580-5201 | P. O. Box 297, Heathsville                                      | 22473      |
| 037 Charlotte County     | 434-542-5125 | P. O. Box 267, Charlotte C.H.                        | 23923      | 720 Norton City         | 276-679-7246 | P.O. Box 618, Norton                                            | 24273      |
| 540 Charlottesville City | 434-970-3146 | P. O. 2854, Charlottesville                          | 22902-2854 | 135 Nottoway County     | 434-645-9318 | P. O. Box 85, Nottoway                                          | 23955      |
| 550 Chesapeake City      | 757-382-6525 | P. O. Box 16495, Chesapeake                          | 23328      | 137 Orange County       | 540-672-2656 | P. O. Box 469, Orange                                           | 22960      |
| 041 Chesterfield Co.     | 804-748-1201 | P. O. Box 70, Chesterfield                           | 23832      | 139 Page County         | 540-743-3975 | 103 S. Court St., Ste. A, Luray                                 | 22835      |
| 043 Clarke County        | 540-955-5160 | P. O. Box 537, Berryville                            | 22611      | 141 Patrick County      | 276-694-7257 | P. O. Box 1478, Richmond                                        | 23218-1478 |
| 570 Colonial Hts. City   | 804-520-9320 | P. O. Box 3401<br>Colonial Heights                   | 23834-9001 | 730 Petersburg City     | 804-733-2322 | 135 N Union St., Petersburg                                     | 23803      |
| 580 Covington City       | 540-965-6340 | P. O. Drawer 878, Covington                          | 24426      | 143 Pittsylvania Co.    | 434-432-7960 | P. O. Box 230, Chatham                                          | 24531      |
| 045 Craig County         | 540-864-5641 | P. O. Box 57, New Castle                             | 24127      | 735 Poquoson City       | 757-868-3015 | P.O. Box 2319, Poquoson                                         | 23662-0319 |
| 047 Culpeper County      | 540-727-3442 | P. O. Box 1447, Culpeper                             | 22701      | 740 Portsmouth City     | 757-393-8651 | 801 Crawford St., Portsmouth                                    | 23704      |
| 049 Cumberland Co.       | 804-492-4297 | P. O. Box 28, Cumberland                             | 23040      | 145 Powhatan County     | 804-598-5625 | 3834 Buckingham Rd., Ste. D,<br>Powhatan                        | 23139      |
| 590 Danville City        | 434-799-5140 | P. O. Box 1565, Danville                             | 24543      | 147 Prince Edward Co.   | 434-392-3454 | P. O. Box 522, Farmville                                        | 23901      |
| 051 Dickenson County     | 276-926-1610 | P. O. Box 708, Clintwood                             | 24228      | 149 Prince George Co.   | 804-722-8750 | P. O. Box 156, Prince George                                    | 23875      |
| 053 Dinwiddie County     | 804-469-4500 | P. O. Box 178, Dinwiddie                             | 23841      | 153 Prince William Co.* | 703-792-6710 | P. O. Box 1478, Richmond                                        | 23218-1478 |
| 595 Emporia City         | 434-634-2349 | P. O. Box 511, Emporia                               | 23847      | 155 Pulaski County      | 540-980-7785 | 52 W. Main St., Ste.100, Pulaski                                | 24301      |
| 057 Essex County         | 804-443-4371 | P. O. Box 489, Tappahannock                          | 22560      | 750 Radford City        | 540-731-3661 | 619 Second St., Rm. 164, Radford                                | 24141      |
| 600 Fairfax City         | 703-385-7900 | Room 234, City Hall, 10455 Armstrong St.,<br>Fairfax | 22030      | 157 Rappahannock Co.    | 540-675-5360 | P. O. Box 37, Washington                                        | 22747      |
| 059 Fairfax County**     | 703-222-8234 | P. O. Box 1478, Richmond                             | 23218-1478 | 760 Richmond City       | 804-646-6474 | P. O. Box 1478, Richmond                                        | 23218-1478 |
| 610 Falls Church City    | 703-248-5046 | 300 Park Ave., #103-E,<br>Falls Church               | 22046-3301 | 159 Richmond County     | 804-333-3555 | P. O. Box 400, Warsaw                                           | 22572      |
| 061 Fauquier County      | 540-422-8194 | P. O. Box 677, Warrenton                             | 20188      | 770 Roanoke City        | 540-853-2561 | P. O. Box 1451, Roanoke                                         | 24007      |
| 063 Floyd County         | 540-745-9357 | 100 E. Main St., Floyd                               | 24091      | 161 Roanoke County      | 540-772-2056 | P. O. Box 21009, Roanoke                                        | 24018      |
| 065 Fluvanna County      | 434-591-1940 | P. O. Box 1478, Richmond                             | 23218-1478 | 163 Rockbridge Co.      | 540-463-2613 | P. O. Box 784, Lexington                                        | 24450      |
| 620 Franklin City        | 757-562-8543 | P. O. Box 179, Franklin                              | 23851      | 165 Rockingham Co.      | 540-564-3053 | P. O. Box 471, Harrisonburg                                     | 22803-0471 |
| 067 Franklin County      | 540-483-3078 | 1255 Franklin St. Suite 101,<br>Rocky Mount          | 24151      | 167 Russell County      | 276-889-8028 | P. O. Box 121, Lebanon                                          | 24266      |
| 069 Frederick County     | 540-665-5607 | P.O. Box 225, Winchester                             | 22604      | 775 Salem City          | 540-375-3024 | P. O. Box 869, Salem                                            | 24153-0869 |
| 630 Fredericksburg Cty   | 540-372-1001 | P. O. Box 267, Fredericksburg                        | 22404      | 169 Scott County        | 276-386-7742 | 190 Beech St., Suite 103,<br>Gate City                          | 24251      |
| 640 Galax City*          | 276-236-2131 | P. O. Box 1478, Richmond                             | 23218-1478 | 171 Shenandoah Co.      | 540-459-6180 | P. O. Box 1478, Richmond                                        | 23218-1478 |
| 071 Giles County         | 540-921-1240 | 130 N. Main St., Pearisburg                          | 24134      | 173 Smyth County        | 276-782-4059 | P. O. Box 549, Marion                                           | 24354      |
| 073 Gloucester County    | 804-693-2141 | 6489 Main St., Gloucester                            | 23061-6102 | 175 Southampton Co.     | 757-653-3025 | P. O. Box 250, Courtland                                        | 23837      |
| 075 Goochland County     | 804-556-5806 | P. O. Box 188, Goochland                             | 23063      | 177 Spotsylvania Co.    | 540-507-7058 | P. O. Box 100, Spotsylvania                                     | 22553      |
| 077 Grayson County       | 276-773-2371 | P. O. Box 127, Independence                          | 24348      | 179 Stafford County     | 540-658-8702 | P. O. Box 68, Stafford                                          | 22555      |
| 079 Greene County        | 434-985-1456 | P. O. Box 1478, Richmond                             | 23218-1478 | 790 Staunton City       | 540-332-3833 | P. O. Box 474, Staunton                                         | 24402      |
| 081 Greenville County    | 434-348-4229 | 1781 Greenville Co. Circle, Room 122,<br>Emporia     | 23847      | 800 Suffolk City        | 757-514-4275 | P. O. Box 1583, Suffolk                                         | 23439      |
| 083 Halifax County       | 434-476-3318 | P. O. Box 825, Halifax                               | 24558      | 181 Surry County        | 757-294-5206 | P. O. Box 286, Surry                                            | 23883      |
| 650 Hampton City         | 757-727-6374 | P. O. Box 638, Hampton                               | 23669-0638 | 183 Sussex County       | 434-246-1089 | P. O. Box 1399, Sussex                                          | 23884      |
| 085 Hanover County       | 804-365-6050 | P. O. Box 200, Hanover                               | 23069      | 185 Tazewell County     | 276-385-1300 | P. O. Box 969, Tazewell                                         | 24651-0969 |
| 660 Harrisonburg City    | 540-432-7705 | P. O. Box 1007, Harrisonburg                         | 22803-1007 | 810 Virginia Beach Cty  | 757-385-4294 | 2401 Courthouse Dr., Municipal Cntr., Bldg.1,<br>Virginia Beach | 23456-9018 |
| 087 Henrico County*      | 804-501-4263 | P. O. Box 1478, Richmond                             | 23218-1478 | 187 Warren County       | 540-635-2215 | P. O. Box 1540, Front Royal                                     | 22630-1540 |
| 089 Henry County         | 276-634-4675 | P. O. Box 218, Collinsville                          | 24078-0218 | 191 Washington Co.      | 276-676-6272 | One Government Center Place, Ste. B,<br>Abingdon                | 24210-8484 |
| 091 Highland County      | 540-468-2265 | P. O. Box 512, Monterey                              | 24465      | 820 Waynesboro City     | 540-942-6606 | 503 W. Main St., Room 105,<br>Waynesboro                        | 22980      |
| 670 Hopewell City        | 804-541-2240 | P. O. Box 199, Hopewell                              | 23860      | 193 Westmoreland Co.    | 804-493-0124 | P. O. Box 730, Montross                                         | 22520      |
| 093 Isle of Wight Co.    | 757-365-6228 | P. O. Box 79, Isle of Wight                          | 23397-0079 | 830 Williamsburg City   | 757-220-6155 | P. O. Box 886, Williamsburg                                     | 23187      |
| 095 James City County    | 757-253-6705 | P. O. Box 8701, Williamsburg                         | 23187      | 840 Winchester City     | 540-667-1815 | P.O. Box 263, Winchester                                        | 22604      |
| 097 King & Queen Co.     | 804-785-5978 | P. O. Box 98,<br>King and Queen Courthouse           | 23085      | 195 Wise County         | 276-328-3666 | P. O. Box 1308, Wise                                            | 24293      |
| 099 King George Co.      | 540-775-2571 | 10459 Courthouse Dr., Suite 100,<br>King George      | 22485      | 197 Wythe County        | 276-223-6070 | 225 S. 4th St., Rm. 104, Wytheville                             | 24382      |
|                          |              |                                                      |            | 199 York County         | 757-890-3420 | P. O. Box 251, Yorktown                                         | 23690-0251 |