

HANDLE LOCAL ESTIMATED PAYMENTS

Effective Date

02/01/2026

Overview

The local estimated payment process provides information and procedures for submitting Local Estimated Payment information to Virginia Tax by electronic means. Generally, each tax year, taxpayers file four estimated payments with each accompanied by a voucher (Form 760ES) *Virginia Estimated Income Tax Payment Voucher for Individuals, Estates and Trust*. Unless otherwise approved by the Tax Commissioner, the vouchers are due as follows:

- Voucher 1 is due on May 1st
- Voucher 2 is due June 15th
- Voucher 3 is due September 15
- Voucher 4 is due January 15th of the next calendar year.

The first estimated payment voucher (Voucher 1) is sent to the Commissioner of the Revenue with the second, third, and fourth estimated payment vouchers (Vouchers 2, 3, and 4) sent to the Treasurer.

The data for each taxpayer is entered into the locality's software; depending on the locality's procedures, a Form 559, Memorandum of Assessment form may need to be completed to log each payment. As outlined in Code Citation 58.1-307, estimated payments received by the Commissioner of the Revenue are to be sent to the Treasurer's Office for handling within **48 hours** of receipt. The Treasurer's Office is responsible for updating all taxpayer records, as necessary, preparing a Deposit Certificate (Treasury Form 800), and depositing the payments within **24 hours**.

The locality should then send payment information to Virginia Tax so that each customer's account may be credited with the proper payment amount. Files containing estimated payment information should be sent to Virginia Tax electronically via EESMC (External Entity Secure Messaging Center). Where applicable, files should be sent to Virginia Tax daily. This will ensure that estimated payments are posted before the tax return claiming the payments is processed.

Each Locality is responsible for handling local estimated payments made by a check that cannot be negotiated by the bank. "Bad" checks which were deposited by the Treasurer and returned by the bank should be handled in accordance with procedure, [Handle Local Bad Check Payments](#).

Tasks

[Correct and Resubmit Rejected Local Estimated Payment Information to Virginia Tax - Electronic Submission](#)

[Prepare Form 559, Memorandum of Assessment for Local Estimated Payments](#)

[Receive, Screen and Sort Forms 760ES](#)

[Submit Local Estimated Payment Information to Virginia Tax - Electronic Submission](#)

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