

2017 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 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 2016 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 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, 2017	1	25%	25%	25%	25%
after April 15th and before June 2nd	3	June 15, 2017	2	.....	33 $\frac{1}{3}$ %	33 $\frac{1}{3}$ %	33 $\frac{1}{3}$ %
after June 1st and before Sept. 2nd	2	Sept. 15, 2017	3	.....	.....	50%	50%
after Sept. 1st and before Dec. 31st	1	Jan. 15, 2018	4	.....	.....	.....	100%

2017 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, 2017** 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

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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 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

_____.00

Doc ID 772

CALENDAR YEAR FILERS: DUE **JUNE 15, 2017** 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
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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

[illegible]

Doc ID 772

CALENDAR YEAR FILERS: DUE **SEPTEMBER 15, 2017** 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
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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

Doc ID 772

CALENDAR YEAR FILERS: DUE **JANUARY 15, 2018** 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
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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

_____ .00