

Receive, Screen and Sort Forms 760ES

Process

[HANDLE LOCAL ESTIMATED PAYMENTS](#)

Effective Date

01/29/2016

Purpose

This task is performed to screen estimated payment vouchers (Form 760ES) and remittances received via mail or from walk-ins. Localities receive Form 760ES and remittances from customers in their Locality, create a Memorandum of Assessment (Form 559), prepare a Deposit Certificate (Treasury Form 800) and deposit the remittance.

Special Notes

- Estimated payments are received in the locality accompanied by Form 760ES, *Virginia Estimated Income Tax Payment Voucher for Individuals, Estates and Trusts*.
- The Form 760ES is referred to by name or as a **voucher** in this task.
- A payment is referred to as a check in this task although remittances may include checks and money orders.
- Each voucher has a due date, which is printed in the upper left section of the voucher. There are four numbered vouchers for the four payment periods.
- Customers generally remit payments in all four periods, but when the customer's income is not received on a regular schedule, they may send fewer than four payments.
- As explained in the instructions for Form 760ES, the numbered voucher associated with the payment period should be used.

Use only black or blue medium point pen to write on vouchers, envelopes and Late Cards. Do not use red pen, fine point pen or pencil.

Procedure

Responsibility

Treasurer's Office Locality Representative

Steps

1. Receive incoming estimated payment mail.
2. If a customer hand delivers the voucher and payment,
 - A. Record the date received in the top, right corner of the back of the voucher.
 - B. If the voucher is late, create a [Late Card](#).
3. View the first voucher and envelope/Late Card and take action according to the following condition.
 - **Voucher displays zero amount and no check is included** - Discard the voucher and envelope.

- **Voucher displays an amount due and no check is enclosed** - Place the voucher in the designated location for special handling.
NOTE: The customer should be contacted and asked to submit the payment.
 - **Voucher displays a FIPS code and address that are not in your locality** - Put the remittance and voucher in the envelope and place it in the designated location to be sent to Virginia Tax for **DIRECT** processing.
 - Virginia Department of Taxation
Post Office Box 1478
Richmond, Virginia 23218-1478
 - **No FIPS code is preprinted on the voucher and the customer's address is in your locality** - Write your locality FIPS code in the voucher's "Locality No. field."
4. Verify the check payee is an acceptable payee from the following list:
NOTE: A check made payable to another Virginia locality or to the IRS may be submitted to Virginia Tax for processing when a completed Form 760ES for the check amount accompanies the check.
 - Virginia Department of Taxation
 - Commissioner of the Revenue
 - Local Treasurer
 - Director, Department of Tax Administration
 - Director of Finance
 - State Tax Commissioner
 - City or county name
 5. If the check payee is an entity that is not acceptable for cashing, put the remittance and voucher in the envelope and place in the designated location to be returned to the customer.
 6. Verify that the check amount equals the voucher "Amount of Payment" field.
 - A. If the voucher "Amount of Payment" field is blank, write in the check amount.
 - B. If the voucher "Amount of Payment" field does not equal the check amount, line through the incorrect voucher amount and write the check amount next to the lined through amount.
 7. If one check is received with more than one voucher, verify that the check amount equals the total of the "Amount of Payment" fields for all vouchers.
 - A. If the check amount equals the total amount of the vouchers, go to Step 8.
 - B. If the check is for more than the voucher total,
 - 1) Line through the amount on the earliest voucher.
 - 2) Write in the increased amount to make the total voucher amounts equal the check.
 - 3) Contact the customer to advise that the voucher amount(s) has been updated to match the check amount, in order to process the remittance.
 - C. If the check is for less than the voucher totals,
 - 1) Line through the amount on the most recent voucher.
 - 2) Write in the decreased amount to make the total voucher amounts equal the check.
 - 3) Contact the customer to advise that the voucher amount(s) has been updated to match the check amount, in order to process the remittance.
 8. Compare the postmark date of the envelope to the due date on the voucher to determine timeliness.
 - A. If the voucher is timely, discard the envelope.
 - B. If the voucher is late,
 - 1) Write the postmark date under the postmark on the face of the envelope, if present
NOTE: This is a change from the former procedure of writing the date on the back of the envelope.
 - 2) Retain the envelope, if present, or complete a [Late Card](#).

9. Place the prepared documents in the following order and place in the designated location for completed work.
 - Bottom - Envelope or Late Card
 - Middle - Voucher(s)
 - Top - Check
10. Repeat Steps 2 - 9 until all the mail is worked.
11. Gather the completed work and transmit to the personnel responsible for preparing the Memorandum of Assessment.
Please refer to TASK: [Prepare Form 559, Memorandum of Assessment for Local Estimated Payments](#)

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