

# Submit the Monthly Summary (Form 759-C) of Tax Due Returns

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## Process

[PROCESS TAX DUE RETURNS IN THE LOCALITY](#)

## Effective Date

01/01/2025

## Purpose

The Recapitulation Sheet of Individual and Fiduciary Income Taxes (Form 759-C) is submitted each month to Virginia Tax and should reflect the previous month's tax due returns processed by the Commissioner of the Revenue's Office. The task is performed to reconcile the tax due computation of assessments from Form 759 with the Local Treasurer's Office, Virginia Tax, and DOA. The summary is also used for an audit trail. The Special Notes and Procedure will provide information regarding the manual preparation of Form 759-C.

## Special Notes

- This task is performed monthly in the Local Commissioner of the Revenue's Office.
- Form 759-C and the line-by-line instructions must be used in conjunction with this task.
- Virginia Tax will accept a facsimile of Form 759-C showing monthly grand totals of the computations for assessments for a specific month as long as all information required on the 759- C is provided.
- A copy of the Form 759-C must be sent to Virginia Tax no later than the 10<sup>th</sup> of the month following the month in which the assessment computations were prepared.
- The Treasurer's copy of the Form 759-C and copies of Forms 759 must be sent to the Treasurer's office no later than the 10th of the month following the month in which the assessment computations were prepared.

## Procedure

### Responsibility

Commissioner of Revenue's Locality Representative

### Steps

1. Retrieve the copy of all Forms 759 completed for the month.
  - A. If there are no assessments for the month (no Forms 759),
    - 1) Enter a "0" in the space for "Total Number of Returns".
    - 2) Go to **STEP 4**.
  - B. If there are assessments for the month, continue to Step 2.
2. Prepare Form 759-C for a summary of all Forms 759 with the required Commissioner's information:
  - FIPS Code

- Locality Name
  - During the Month of  
**NOTE:** This is the month for which the Form 759-C is being completed.
  - Total Original Tax Due
  - Total Penalty (Extension and Late Filing)
  - Total Interest
  - 760C/760F
  - Total Due with Returns
  - Total Paid with Returns
  - Total Number of Tax Due Returns
  - Number of Voided Returns
  - Beginning Item Number (Optional)
  - Ending Item Number (Optional)
3. Complete the "Certificate" portion of Form 759-C.
    - Name of the Commissioner of the Revenue
    - Month and Year for which the form is being completed
    - Date, month and year that the form was prepared
    - Commissioner of the Revenue's signature
  4. Photocopy the Form 759-C.
    - A. If there were **no assessments to report** for the month,
      - 1) Deliver a copy of the "0" 759-C to the Treasurer's Office
      - 2) Go to **STEP 6**.
    - B. If there were **assessments to report** for the month,
      - 1) Place the copies of the Forms 759 behind the original Form 759-C.
      - 2) Deliver the original of the monthly Form 759-C with the corresponding copies of Forms 759, if any, to the Treasurer's Office.
      - 3) Go to **STEP 5**.
  5. Email the completed Form 759-C reflecting **monthly assessments** to Virginia Tax to the following email address:  
[tax-processingeesmc@tax.virginia.gov](mailto:tax-processingeesmc@tax.virginia.gov)
- NOTE: Do NOT email a Form 759-C to Virginia Tax if it shows "0" assessments for the month.**
6. Retain the copies of Form 759-C in your office following local office procedures.

## Publication Date

12/01/2024