2026 FORM 760ES

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHERS FOR INDIVIDUALS

Form 760ES Vouchers and Instructions

www.tax.virginia.gov

Effective for payments made on and after July 1, 2022, individuals must submit all income tax payments electronically if any payment exceeds $1,500 or the sum of all payments is expected to exceed $6,000. This includes estimated, extension, and return payments. Visit our website at **www.tax.virginia.gov** for information on electronic payment options.

Form 760ES is used by individuals to make estimated income tax payments. Filing is required only for individuals 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, which is explained in Section VIII. Information on when to file is in Section II. Estates, trusts, and unified nonresident composite return filers should use Form 770ES.

I. FILING REQUIREMENTS - INDIVIDUALS

For taxable years beginning on and after January 1, 2026, if your Virginia income tax liability, after subtracting income tax withheld and any allowable credits, is expected to be more than $1,000, then you must make estimated tax payments or have additional income tax withheld throughout the year from your wages or other income.

Farmers, fishermen and merchant seamen with $^2/_3$ of their estimated Virginia gross income from self-employed farming, fishing or being a merchant seaman have special filing requirements, which allow them to make fewer payments. See Farmers, Fishermen and Merchant Seamen in Section II for more information.

You are not required to make estimated tax payments if:

(a) you are single and your expected Virginia adjusted gross income (Line 1, Estimated Income Tax Worksheet on Page 3) is less than $11,950;

(b) you are married, filing jointly and your combined expected Virginia adjusted gross income (Line 1, Estimated Income Tax Worksheet on Page 3) is less than $23,900;

(c) you are married, filing separately, and your separate expected Virginia adjusted gross income (Line 1, Estimated Income Tax Worksheet on Page 3) is less than $11,950; or

(d) your expected estimated tax liability exceeds your withholding and tax credits by $1,000 or less.

II. WHEN TO FILE

Make estimated payments online or file Form 760ES Payment Voucher 1 by May 1, 2026. Estimated income tax payments must be made in full on or before May 1, 2026, or in equal installments on or before May 1, 2026, June 15, 2026, September 15, 2026, and January 15, 2027.

When the last day on which a tax return may be filed or a tax may be paid falls on a Saturday, Sunday or legal holiday, you may file and make payment without penalty or interest on the next succeeding business day.

Complete the worksheet and make payments in accordance with the instructions on the vouchers. If you overpaid your 2025 income tax and chose to apply the overpayment to your 2026 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, 2027. If you file your 2026 income tax return on or before March 1, 2027, and pay the entire tax at that time, you are not required to file Form 760ES for 2026.

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 make estimated payments. Use the Tax Rate Schedule below for additional information and guidance. Refer to the instructions for the return that you will file.

If you are required to make estimated payments and file Form 760ES, complete the form using the payment amount from Line 15 of the Estimated Income Tax Worksheet For Individuals. When filing each voucher, include your check or money order for the amount computed for the quarter.

If your expected Virginia adjusted gross income changes during the year, recompute your estimated tax to determine how much your remaining payments should increase or decrease. When making your next Form 760ES 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 are a resident of Virginia and 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;

(c) you expect to qualify for one of the other available individual income tax credits; or

(d) you qualify for the Spouse Tax Adjustment on Form 760.

For more information on determining if you qualify for any credits, see the instructions for the Virginia income tax return that you expect to file.

The personal exemptions, itemized or standard deductions and the child and dependent care deductions, if claimed, must be adjusted if you are a part-year resident. Refer to the Form 760PY instructions for details on computing these items.

Itemized deductions may be adjusted by Conformity items. Refer to the income tax instructions for further information.

IV. CHANGES IN INCOME OR EXEMPTIONS

Even if you do not expect your income from sources other than wages on which Virginia tax is withheld for 2026 to be large enough to require making estimated income tax payments as of May 1, 2026, a change in income, deductions or exemptions 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 2026 income tax return and pay the balance of tax due in full by March 1, 2027, you are not required to make the estimated tax payment that would normally be due on January 15, 2027. 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 VIII and the Form 760C instructions for more information.

V. WHO MAY FILE A JOINT FORM 760ES

Spouses may file a joint declaration unless (a) they are legally separated or divorced, (b) they have different taxable years, or (c) one spouse is a nonresident of Virginia (unless both are required to file a Virginia return).

If you file a joint Form 760ES, but do not file a joint income tax return, the estimated tax may be treated as the estimated tax of either spouse, or may be divided between both spouses as mutually agreed. Be sure to include the social security number for both spouses.

VI. WHERE TO FILE

Electronic Filing: The Department provides two secure online options for submitting estimated payments: eForms and Individual Online Payments. Payments are made by Debit EFT and you may schedule your payment for a future date.

Estimated payments may also be made using an ACH Credit transaction through your bank. Some banks may charge a fee for this service. An Electronic Payment Guide is available on the Department's website with information on how to submit ACH Credit payments to the Department.

Alternatively, if you are using software you may be able to submit your payment through e-File. You may also be able to set up your estimated payments via debit EFT with future payment dates.

Mail: If you choose not to file online, you may send your voucher and payment directly to the **Department of Taxation, P.O. Box 1478, Richmond, VA 23218** or to the Virginia city or county where you live. A complete list of addresses is at the end of this document.

If you are a nonresident, file with the Department of Taxation or with the Virginia city or county in which the principal portion of the income from Virginia sources was received.

VII. 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. 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.**

Forms may be downloaded from the Department's website or requests may be addressed to: **Virginia Department of Taxation, P.O. Box 1317, Richmond, VA 23218-1317**, or call **804-367-8031. Do not mail your income tax return to this address.**

Visit the Department's website, **www.tax.virginia.gov**, where you can obtain filing information, get answers to common questions, download forms and more.

VIII. UNDERPAYMENT OF ESTIMATED INCOME TAX

Generally, an addition to tax is imposed by law if at least 90% ($66^2/_3$% 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. 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% ($66^2/_3$% if you are a farmer, fisherman or merchant seaman) of the amount due on the basis of annualized income;

(b) is at least 90% ($66^2/_3$% 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 $1,000 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).

Va. Dept of Taxation, 2601037, Rev. 09/25

2026 ESTIMATED INCOME TAX WORKSHEET FOR INDIVIDUALS

PART I - COMPUTE YOUR ESTIMATED 2026 VIRGINIA INCOME TAX

See the instruction book for the income tax return you will file to determine the amounts for Lines 1 through 4.

	A — SPOUSE USE ONLY when using filing Status 4 on Form 760PY	B — YOURSELF Use for all other filers
1. Expected Virginia ADJUSTED GROSS INCOME subject to tax in 2026 (includes the age deduction plus additions to and subtractions from federal adjusted gross income). ***Refer to Section I to see if you are required to file Form 760ES.***		
2a. If you will itemize deductions on your 2026 federal return, enter the estimated total of those deductions, less state and local tax (Conformity adjustments should be made where applicable)		
OR		
2b. If you will not itemize deductions, enter the standard deduction amount for your filing status. Information on standard deduction thresholds is available on the website at **www.tax.virginia.gov**		
3. Expected amount of qualifying child and dependent care expenses		
4. Personal exemptions (Personal exemptions X $930. Exemptions for "65 or older" & "Blind" X $800)		
5. Add Line 2a OR Line 2b, Line 3 and Line 4		
6. Estimated Virginia Taxable Income (Line 1 less Line 5)		
7. Virginia Income Tax for the amount on Line 6 (See Tax Rate Schedule in Section III).		
8. Tax Adjustments (See Tax Credits and Adjustments in Section III)		
9. Your Estimated 2026 Virginia Income Tax (Line 7 less Line 8)		
10. Total Estimated 2026 Virginia Income Tax (Line 9, Column A plus Column B). ***Refer to Section I before continuing to see if you are required to make estimated income tax payments.***		

PART II - COMPUTE YOUR ESTIMATED INCOME TAX PAYMENTS

11. Estimated 2026 Virginia income tax (Enter the amount from Line 10 above)	11
12. Amount you estimate will be withheld from your wages for the year	12
13. Estimated income tax due (Line 11 less Line 12)	13
14. Enter the number of payments required (See Section II or the Payment Schedule below)	14
15. **INSTALLMENT PAYMENT AMOUNT.** Divide the amount on Line 13 by the number of payments on Line 14. (If you had a 2025 overpayment credit, subtract the amount of the overpayment credit that you are applying to this installment.) Enter the amount here and on Form 760ES. **Enclose your check or money order for this amount***	15

* To pay electronically, visit **www.tax.virginia.gov/payments.** Use the estimated tax payment record section on the next page to record your tax payments.

PAYMENT SCHEDULE

The estimated income tax return and payment of an individual, 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.

IF THE REQUIREMENTS ARE FIRST MET IN THE TAXABLE YEAR -	NUMBER OF PAYMENTS REQUIRED	FILE FORM 760ES 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 15th	4	May 1, 2026	1	25%	25%	25%	25%
after April 15th and before June 2nd	3	June 15, 2026	2	.....	$33^1/_3$%	$33^1/_3$%	$33^1/_3$%
after June 1st and before Sept. 2nd	2	Sept. 15, 2026	3	.....	.....	50%	50%
after Sept. 1st and before Dec. 31st	1	Jan. 15, 2027	4	.....	.....	.....	100%

2026 FORM 760ES - Voucher 1
Doc ID 762
VIRGINIA ESTIMATED INCOME TAX
PAYMENT VOUCHER FOR INDIVIDUALS

DUE **MAY 1, 2026**

☐ Check if this is a new address.

☐ Check here if this is your first payment for this taxable year.

LOCALITY NO.	FOR OFFICE USE

0000000000 7628888 126055 000

Your Social Security Number (SSN)	Spouse's SSN (if filing a joint return)	
First Name	MI	Last Name
Spouse's First Name (if filing a joint return)	MI	Spouse's Last Name (if filing a joint return)
Address (Number and Street) of Taxpayer		
City, State, and ZIP Code		
Daytime Phone Number		

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 address listed for the city or county where you intend to file.

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.

Amount of payment

.00

2026 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								

2026 FORM 760ES - Voucher 2

Doc ID 762

VIRGINIA ESTIMATED INCOME TAX
PAYMENT VOUCHER FOR INDIVIDUALS

DUE **JUNE 15, 2026**

☐ Check if this is a new address.

☐ Check here if this is your first payment for this taxable year.

LOCALITY NO.	FOR OFFICE USE

0000000000 7628888 126063 000

Your Social Security Number (SSN)		Spouse's SSN (if filing a joint return)
First Name	MI	Last Name
Spouse's First Name (if filing a joint return)	MI	Spouse's Last Name (if filing a joint return)
Address (Number and Street) of Taxpayer		
City, State, and ZIP Code		
Daytime Phone Number		

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 address listed for the city or county where you intend to file.

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.

Amount of payment

.00

2026 FORM 760ES - Voucher 3

Doc ID 762

VIRGINIA ESTIMATED INCOME TAX
PAYMENT VOUCHER FOR INDIVIDUALS

DUE **SEPTEMBER 15, 2026**

☐ Check if this is a new address.

☐ Check here if this is your first payment for this taxable year.

LOCALITY NO.	FOR OFFICE USE

0000000000 7628888 126098 000

Your Social Security Number (SSN)		Spouse's SSN (if filing a joint return)
First Name	MI	Last Name
Spouse's First Name (if filing a joint return)	MI	Spouse's Last Name (if filing a joint return)
Address (Number and Street) of Taxpayer		
City, State, and ZIP Code		
Daytime Phone Number		

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 address listed for the city or county where you intend to file.

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.

Amount of payment

.00

2026 FORM 760ES - Voucher 4

Doc ID 762

VIRGINIA ESTIMATED INCOME TAX
PAYMENT VOUCHER FOR INDIVIDUALS

DUE **JANUARY 15, 2027**

☐ Check if this is a new address.

☐ Check here if this is your first payment for this taxable year.

LOCALITY NO.	FOR OFFICE USE

0000000000 7628888 127019 000

Your Social Security Number (SSN)		Spouse's SSN (if filing a joint return)
First Name	MI	Last Name
Spouse's First Name (if filing a joint return)	MI	Spouse's Last Name (if filing a joint return)
Address (Number and Street) of Taxpayer		
City, State and ZIP Code		
Daytime Phone Number		

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 address listed for the city or county where you intend to file.

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.

Amount of payment

.00

2026 FORM 760ES MAILING ADDRESSES AND PHONE NUMBERS

Filing online is the fastest and easiest way to make payments. If you do not file online, mail your Form 760ES and payment directly to the Department of Taxation, P.O. Box 1478, Richmond, VA 23218 or use the listing below to look up the mailing address for the county or city where you intend to file.

Use this column for the first voucher filed for the taxable year.

Commissioner of the Revenue

*** File with Department of Taxation**

City/County	Local Phone	Address	ZIP Code
001 Accomack County	757-787-5747	P.O. Box 186, Accomac	23301
003 Albemarle County*	434-296-5852	P.O. Box 1478, Richmond	23218-1478
510 Alexandria City*	703-746-4800	P.O. Box 1478, Richmond	23218-1478
005 Alleghany County*	540-863-6640	P.O. Box 1478, Richmond	23218-1478
007 Amelia County	804-561-2158	P.O. Box 269, Amelia Court House	23002
009 Amherst County	434-946-9310	P.O. Box 719, Amherst	24521
011 Appomattox Co.	434-352-7450	P.O. Box 125, Appomattox	24522
013 Arlington County*	703-228-4017	P.O. Box 1478, Richmond	23218-1478
015 Augusta County	540-245-5640	P.O. Box 959, Verona	24482
017 Bath County	540-839-7257	P.O. Box 130, Warm Springs	24484
019 Bedford County	540-586-7621	122 E. Main St., Ste. 103, Bedford	24523
021 Bland County*	276-688-4291	P.O. Box 1478, Richmond	23218-1478
023 Botetourt County	540-928-2050	57 S. Center Dr., Daleville	24083
520 Bristol City	276-645-7316	497 Cumberland St., Rm. 101, Bristol	24201
025 Brunswick County	434-848-2313	P.O. Box 669, Lawrenceville	23868
027 Buchanan County	276-935-6542	P.O. Box 1042, Grundy	24614
029 Buckingham Co.	434-969-4972	P.O. Box 138, Buckingham	23921
530 Buena Vista City	540-261-8611	2039 Sycamore Ave., Buena Vista	24416
031 Campbell County	434-332-9518	85 Carden Ln., Ste. C, Rustburg	24588
033 Caroline County	804-633-8042	P.O. Box 819, Bowling Green	22427
035 Carroll County*	276-730-3080	P.O. Box 1478, Richmond	23218-1478
036 Charles City Co*	804-652-2161	P.O. Box 1478, Richmond	23218-1478
037 Charlotte County	434-542-5546	P.O. Box 308, Charlotte C.H.	23923
540 Charlottesville City	434-970-3160	P.O. Box 2964, Charlottesville	22902-2964
550 Chesapeake City	757-382-6455	P.O. Box 15285, Chesapeake	23328
041 Chesterfield Co.	804-748-1281	P.O. Box 124, Chesterfield	23832
043 Clarke County*	540-955-5108	P.O. Box 1478, Richmond	23218-1478
570 Colonial Hgts. City	804-520-9280	201 James Avenue, Colonial Heights	23834
580 Covington City	540-965-6350	P.O. Drawer 58, Covington	24426
045 Craig County	540-864-6241	P.O. Box 186, New Castle	24127
047 Culpeper County	540-727-3443	P.O. Box 1807, Culpeper	22701
049 Cumberland Co.*	804-492-4280	P.O. Box 1478, Richmond	23218-1478
590 Danville City	434-799-5145	P.O. Box 480, Danville	24543
051 Dickenson County	276-926-1646	P.O. Box 1067, Clintwood	24228
053 Dinwiddie County	804-469-4500	P.O. Box 104, Dinwiddie	23841
595 Emporia City	434-634-5405	P.O. Box 956, Emporia	23847
057 Essex County	804-443-4737	P.O. Box 879, Tappahannock	22560
600 Fairfax City	703-385-7885	Room 224, City Hall,10455 Armstrong St., Fairfax	22030
059 Fairfax County*	703-222-8234	P.O. Box 1478, Richmond	23218-1478
610 Falls Church City	703-248-5450	300 Park Ave., Ste. 202W, Falls Church	22046
061 Fauquier County	540-422-8166	P.O. Box 149, Warrenton	20188-0149
063 Floyd County	540-745-9345	P.O. Box 777, Floyd	24091
065 Fluvanna County*	434-591-1940	P.O. Box 1478, Richmond	23218-1478
620 Franklin City	757-562-8552	207 West Second Ave., Franklin	23851
067 Franklin County	540-483-3083	1255 Franklin St., Suite 102, Rocky Mount	24151
069 Frederick County*	540-665-5681	P.O. Box 1478, Richmond	23218-1478
630 Fredericksburg City*	540-372-1004	P.O. Box 1478, Richmond	23218-1478
640 Galax City*	276-236-2528	P.O. Box 1478, Richmond	23218-1478
071 Giles County	540-921-3321	130 N. Main St., Pearisburg	24134
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
077 Grayson County	276-773-2381	P.O. Box 126, Independence	24348
079 Greene County*	434-985-5211	P.O. Box 1478, Richmond	23218-1478
081 Greensville County	434-348-4227	1781 Greensville Co. Cir., Room 132, Emporia	23847
083 Halifax County	434-476-3314	P.O. Box 1847, Halifax	24558
650 Hampton City	757-727-6690	P.O. Box 636, Hampton	23669-0636
085 Hanover County	804-365-6129	P.O. Box 129, Hanover	23069
660 Harrisonburg City	540-432-7704	409 S Main St., Harrisonburg	22801-3610
087 Henrico County*	804-501-4263	P.O. Box 1478, Richmond	23218-1478
089 Henry County*	276-634-4690	P.O. Box 1478, Richmond	23218-1478
091 Highland County	540-468-2142	P.O. Box 148, Monterey	24465
670 Hopewell City	804-541-2238	P.O. Box 1604, Hopewell	23860
093 Isle of Wight Co.	757-365-6272	P.O. Box 107, Isle of Wight	23397-0107
095 James City County	757-253-6695	P.O. Box 283, Williamsburg	23187
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	22485-3865
101 King William Co.*	804-769-4941	P.O. Box 1478, Richmond	23218-1478

Use this column for subsequent vouchers.

Treasurer

*** File with Department of Taxation**

City/County	Local Phone	Address	ZIP Code
001 Accomack County	757-787-5738	P.O. Box 296, Accomac	23301
003 Albemarle County*	434-296-5851	P.O. Box 1478, Richmond	23218-1478
510 Alexandria City*	703-746-4800	P.O. Box 1478, Richmond	23218-1478
005 Alleghany County*	540-863-6630	P.O. Box 1478, Richmond	23218-1478
007 Amelia County	804-561-2145	P.O. Box 730, Amelia Court House	23002
009 Amherst County	434-946-9318	P.O. Box 449, Amherst	24521
011 Appomattox Co.	434-352-5200	P.O. Box 689, Appomattox	24522
013 Arlington County*	703-228-4017	P.O. Box 1478, Richmond	23218-1478
015 Augusta County	540-245-5660	P.O. Box 590, Verona	24482
017 Bath County	540-839-7257	P.O. Box 306, Warm Springs	24484
019 Bedford County	540-586-7670	122 E. Main St., Ste. 101, Bedford	24523
021 Bland County*	276-688-3741	P.O. Box 1478, Richmond	23218-1478
023 Botetourt County	540-928-2030	P.O. Box 587, Daleville	24083
520 Bristol City	276-645-7311	497 Cumberland St., Rm. 102, Bristol	24201
025 Brunswick County	434-848-2512	228 N. Main Street, Lawrenceville	23868
027 Buchanan County	276-935-6551	P.O. Box 1056, Grundy	24614
029 Buckingham Co.	434-969-4744	P.O. Box 106, Buckingham	23921
530 Buena Vista City	540-261-8621	2039 Sycamore Ave., Buena Vista	24416
031 Campbell County	434-332-9590	P.O. Box 37, Rustburg	24588
033 Caroline County	804-633-5291	P.O. Box 431, Bowling Green	22427
035 Carroll County*	276-730-3060	P.O. Box 1478, Richmond	23218-1478
036 Charles City Co*	804-652-4738	P.O. Box 1478, Richmond	23218-1478
037 Charlotte County	434-542-5125	P.O. Box 267, Charlotte C.H.	23923
540 Charlottesville City	434-970-3146	P.O. 2854, Charlottesville	22902-2854
550 Chesapeake City	757-382-6281	P.O. Box 16495, Chesapeake	23328
041 Chesterfield Co.	804-748-1201	P.O. Box 70, Chesterfield	23832
043 Clarke County*	540-955-5160	P.O. Box 1478, Richmond	23218-1478
570 Colonial Hts. City	804-520-9321	201 James Avenue, Colonial Heights	23834
580 Covington City	540-965-6340	P.O. Drawer 878, Covington	24426
045 Craig County	540-864-5641	P.O. Box 57, New Castle	24127
047 Culpeper County	540-727-3442	P.O. Box 1447, Culpeper	22701
049 Cumberland Co.*	804-492-4297	P.O. Box 1478, Richmond	23218-1478
590 Danville City	434-799-5140	P.O. Box 1565, Danville	24543
051 Dickenson County	276-926-1610	P.O. Box 708, Clintwood	24228
053 Dinwiddie County	804-469-4500	P.O. Box 178, Dinwiddie	23841
595 Emporia City	434-634-2349	P.O. Box 511, Emporia	23847
057 Essex County	804-443-4371	P.O. Box 489, Tappahannock	22560
600 Fairfax City	703-385-7900	City Hall, Room 234, 10455 Armstrong St., Fairfax	22030
059 Fairfax County*	703-222-8234	P.O. Box 1478, Richmond	23218-1478
610 Falls Church City	703-248-5046	300 Park Ave., Ste. 201W, Falls Church	22046
061 Fauquier County	540-422-8180	P.O. Box 677, Warrenton	20188
063 Floyd County	540-745-9357	P.O. Box 789 Floyd	24091
065 Fluvanna County*	434-591-1940	P.O. Box 1478, Richmond	23218-1478
620 Franklin City	757-562-8544	207 West Second Ave., Franklin	23851
067 Franklin County	540-483-3078	1255 Franklin St. Suite 101, Rocky Mount	24151
069 Frederick County*	540-665-5681	P.O. Box 1478, Richmond	23218-1478
630 Fredericksburg City*	540-372-1001	P.O. Box 1478, Richmond	23218-1478
640 Galax City*	276-236-2131	P.O. Box 1478, Richmond	23218-1478
071 Giles County	540-921-1240	130 N. Main St., Pearisburg	24134
073 Gloucester County	804-693-2141	6489 Main St., Gloucester	23061
075 Goochland County	804-556-5806	P.O. Box 188, Goochland	23063
077 Grayson County	276-773-2371	P.O. Box 127, Independence	24348
079 Greene County*	434-985-1456	P.O. Box 1478, Richmond	23218-1478
081 Greensville County	434-348-4229	P.O. Box 1055, Emporia	23847
083 Halifax County	434-476-3318	P.O. Box 825, Halifax	24558
650 Hampton City	757-727-6374	P.O. Box 638, Hampton	23669-0638
085 Hanover County	804-365-6050	P.O. Box 200, Hanover	23069
660 Harrisonburg City	540-432-7705	P.O. Box 1007, Harrisonburg	22803-1007
087 Henrico County*	804-501-4678	P.O. Box 1478, Richmond	23218-1478
089 Henry County*	276-634-4675	P.O. Box 1478, Richmond	23218-1478
091 Highland County	540-468-2265	P.O. Box 512, Monterey	24465
670 Hopewell City	804-541-2240	P.O. Box 199, Hopewell	23860
093 Isle of Wight Co.	757-365-6228	P.O. Box 79, Isle of Wight	23397
095 James City County	757-253-6705	P.O. Box 8701, Williamsburg	23187
097 King & Queen Co.	804-785-5978	P.O. Box 98, King and Queen Courthouse	23085
099 King George Co.	540-775-2571	10459 Courthouse Dr., Suite 100, King George	22485-3865
101 King William Co.*	804-769-4931	P.O. Box 1478, Richmond	23218-1478

2026 FORM 760ES MAILING ADDRESSES AND PHONE NUMBERS

Use this column for the first voucher filed for the taxable year.

Commissioner of the Revenue

*** File with Department of Taxation**

City/County	Local Phone	Address	ZIP Code
103 Lancaster County	804-462-7920	8311 Mary Ball Rd., Ste. 203, Lancaster	22503
105 Lee County	276-346-7722	P.O. Box 96, Jonesville	24263
678 Lexington City	540-462-3701	P.O. Box 921, Lexington	24450
107 Loudoun County*	703-777-0260	P.O. Box 1478, Richmond	23218-1478
109 Louisa County	540-967-3432	1 Woolfolk Ave, Ste. 203, Louisa	23093
111 Lunenburg County	434-696-2516	11512 Courthouse Rd., Ste. 101, Lunenburg	23952
680 Lynchburg City	434-455-3870	P.O. Box 858, Lynchburg	24505-0858
113 Madison County	540-948-4421	P.O. Box 56, Madison	22727
683 Manassas City*	703-257-8222	P.O. Box 1478, Richmond	23218-1478
685 Manassas Park City*	703-335-8825	P.O. Box 1478, Richmond	23218-1478
690 Martinsville City*	276-403-5131	P.O. Box 1478, Richmond	23218-1478
115 Mathews County*	804-725-7168	P.O. Box 1478, Richmond	23218-1478
117 Mecklenburg Co.	434-738-6191	P.O. Box 360, Boydton	23917
119 Middlesex County	804-758-5331	P.O. Box 148, Saluda	23149
121 Montgomery Co.*	540-382-5710	P.O. Box 1478, Richmond	23218-1478
125 Nelson County	434-263-7070	P.O. Box 246, Lovingston	22949
127 New Kent County*	804-966-9610	P.O. Box 1478, Richmond	23218-1478
700 Newport News City	757-926-8653	2400 Washington Ave., Newport News	23607
710 Norfolk City	757-664-7885	P.O. Box 2260, Norfolk	23501-2260
131 Northampton Co.	757-678-0446	P.O. Box 65, Eastville	23347
133 Northumberland Co.	804-580-4600	P.O. Box 309, Heathsville	22473
720 Norton City	276-679-0031	P.O. Box 347, Norton	24273
135 Nottoway County	434-645-9317	P.O. Box 5, Nottoway	23955
137 Orange County	540-672-4441	P.O. Box 389, Orange	22960
139 Page County	540-743-3840	103 S. Court St., Suite C, Luray	22835
141 Patrick County*	276-694-7131	P.O. Box 1478, Richmond	23218-1478
730 Petersburg City*	804-733-2315	P.O. Box 1478, Richmond	23218-1478
143 Pittsylvania Co.	434-432-7940	P.O. Box 272, Chatham	24531-0272
735 Poquoson City	757-868-3020	500 City Hall Ave., Poquoson	23662
740 Portsmouth City	757-393-8773	801 Crawford St., Portsmouth	23704
145 Powhatan County	804-598-5616	3834 Old Buckingham Rd., Suite C, Powhatan	23139
147 Prince Edward Co.	434-392-3231	P.O. Box 446, Farmville	23901
149 Prince George Co.	804-722-8740	P.O. Box 155, Prince George	23875
153 Prince William Co.*	703-792-6710	P.O. Box 1478, Richmond	23218-1478
155 Pulaski County	540-980-7750	52 W. Main Street, Suite 200, Pulaski	24301
750 Radford City*	540-731-3613	P.O. Box 1478, Richmond	23218-1478
157 Rappahannock Co.	540-675-5370	P.O. Box 115, Washington	22747
760 Richmond City*	804-646-5195	P.O. Box 1478, Richmond	23218-1478
159 Richmond County	804-333-3722	P.O. Box 366, Warsaw	22572
770 Roanoke City	540-853-6543	P.O. Box 718, Roanoke	24004
161 Roanoke County	540-772-2049	P.O. Box 21709, Roanoke	24018
163 Rockbridge Co.	540-463-3431	P.O. Box 1160, Lexington	24450
165 Rockingham Co.	540-564-3071	20 E. Gay St., Harrisonburg	22802
167 Russell County	276-889-8018	137 Highland Dr., Ste C, Lebanon	24266
775 Salem City	540-375-3019	P.O. Box 869, Salem	24153
169 Scott County	276-386-7692	190 Beech Street, Suite 206, Gate City	24251
171 Shenandoah Co.*	540-459-6170	P.O. Box 1478, Richmond	23218-1478
173 Smyth County *	276-782-4040	P.O. Box 985, Marion	24354
175 Southampton Co.	757-653-3030	P.O. Box 760, Courtland	23837
177 Spotsylvania Co.	540-507-7054	P.O. Box 175, Spotsylvania	22553
179 Stafford County	540-658-4132	P.O. Box 98, Stafford	22555-0098
790 Staunton City	540-332-3829	P.O. Box 4, Staunton	24402-0004
800 Suffolk City	757-514-4260	P.O. Box 1459, Suffolk	23439-1459
181 Surry County	757-294-5225	P.O. Box 35, Surry	23883
183 Sussex County	434-246-1030	P.O. Box 1398, Sussex	23884
185 Tazewell County	276-385-1233	135 Court St., Ste. 301, Tazewell	24651-0020
810 Virginia Beach City	757-385-4483	2401 Courthouse Dr., Bldg.1, Virginia Beach	23456
187 Warren County*	540-635-2651	P.O. Box 1478, Richmond	23218-1478
191 Washington Co.	276-676-6270	1 Government Center Place, Ste. C, Abingdon	24210
820 Waynesboro City	540-942-6610	503 W. Main St., Ste. 107, Waynesboro	22980
193 Westmoreland Co.	804-493-0113	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 1478, Richmond	23218-1478
195 Wise County	276-328-3556	P.O. Box 1278, Wise	24293
197 Wythe County	276-223-6015	290 South Sixth St., Ste. 275, Wytheville	24382
199 York County	757-890-3381	P.O. Box 190, Yorktown	23690

Use this column for subsequent vouchers.

Treasurer

*** File with Department of Taxation**

City/County	Local Phone	Address	ZIP Code
103 Lancaster County	804-462-5630	8311 Mary Ball Rd., Suite 204, Lancaster	22503
105 Lee County	276-346-7716	P.O. Box 70, Jonesville	24263
678 Lexington City	540-462-3707	P.O. Box 920, Lexington	24450
107 Loudoun County*	703-777-0280	P.O. Box 1478, Richmond	23218-1478
109 Louisa County	540-967-3435	1 Woolfolk Ave., Ste. 202, Louisa	23093
111 Lunenburg County	434-696-3354	11512 Courthouse Rd., Ste. 100, Lunenburg	23952
680 Lynchburg City	434-455-4242	900 Church St., Lynchburg	24504
113 Madison County	540-948-4409	P.O. Box 309, Madison	22727
683 Manassas City*	703-257-8222	P.O. Box 1478, Richmond	23218-1478
685 Manassas Park City*	703-335-8835	P.O. Box 1478,Richmond	23218-1478
690 Martinsville City*	276-403-5240	P.O. Box 1478, Richmond	23218-1478
115 Mathews County*	804-725-2341	P.O. Box 1478, Richmond	23218-1478
117 Mecklenburg Co.	434-738-6191	P.O. Box 250, Boydton	23917
119 Middlesex County	804-758-5302	P.O. Box 182, Saluda	23149
121 Montgomery Co.*	540-382-5723	P.O. Box 1478, Richmond	23218-1478
125 Nelson County	434-263-7060	P.O. Box 100, Lovingston	22949
127 New Kent County*	804-966-9615	P.O. Box 1478, Richmond	23218-1478
700 Newport News City	757-926-8740	P.O. Box 975, Newport News	23607
710 Norfolk City	757-664-7800	P.O. Box 3215, Norfolk	23514-3215
131 Northampton Co.	757-678-0450	P.O. Box 598, Eastville	23347
133 Northumberland Co.	804-580-5201	P.O. Box 297, Heathsville	22473
720 Norton City	276-679-7246	P.O. Box 618, Norton	24273
135 Nottoway County	434-645-9318	P.O. Box 85, Nottoway	23955
137 Orange County	540-672-2656	P.O. Box 469, Orange	22960
139 Page County	540-743-3840	103 S. Court St., Ste. C, Luray	22835
141 Patrick County*	276-694-7257	P.O. Box 1478, Richmond	23218-1478
730 Petersburg City*	804-733-2322	P.O. Box 1478, Richmond	23218-1478
143 Pittsylvania Co.	434-432-7960	P.O. Box 230, Chatham	24531-0230
735 Poquoson City	757-868-3015	500 City Hall Ave., Poquoson	23662
740 Portsmouth City	757-393-8651	801 Crawford St., Portsmouth	23704
145 Powhatan County	804-598-5625	3834 Old Buckingham Rd., Ste. C, Powhatan	23139
147 Prince Edward Co.	434-392-3454	P.O. Box 522, Farmville	23901
149 Prince George Co.	804-722-8750	P.O. Box 156, Prince George	23875
153 Prince William Co.*	703-792-6710	P.O. Box 1478, Richmond	23218-1478
155 Pulaski County	540-980-7785	52 W. Main St., Ste.100, Pulaski	24301
750 Radford City*	540-731-3661	P.O. Box 1478, Richmond	23218-1478
157 Rappahannock Co.	540-675-5360	P.O. Box 37, Washington	22747
760 Richmond City*	804-646-6474	P.O. Box 1478, Richmond	23218-1478
159 Richmond County	804-333-3555	P.O. Box 400, Warsaw	22572
770 Roanoke City*	540-853-2561	P.O. Box 1451, Roanoke	24007
161 Roanoke County	540-772-2056	P.O. Box 21009, Roanoke	24018
163 Rockbridge Co.	540-463-2613	P.O. Box 784, Lexington	24450
165 Rockingham Co.	540-564-3053	P.O. Box 471, Harrisonburg	22803-0471
167 Russell County	276-889-8028	137 Highland Dr., Ste. B, Lebanon	24266
775 Salem City	540-375-3024	P.O. Box 869, Salem	24153
169 Scott County	276-386-7742	190 Beech St., Suite 205, Gate City	24251
171 Shenandoah Co.*	540-459-6170	P.O. Box 1478, Richmond	23218-1478
173 Smyth County	276-782-4059	P.O. Box 549, Marion	24354
175 Southampton Co.	757-653-3025	P.O. Box 250, Courtland	23837
177 Spotsylvania Co.	540-507-7058	P.O. Box 100, Spotsylvania	22553
179 Stafford County	540-658-8700	P.O. Box 68, Stafford	22555-0068
790 Staunton City	540-332-3833	P.O. Box 474, Staunton	24402
800 Suffolk City	757-514-4275	P.O. Box 1583, Suffolk	23439
181 Surry County	757-294-5206	P.O. Box 286, Surry	23883
183 Sussex County	434-246-1087	P.O. Box 1399, Sussex	23884
185 Tazewell County	276-385-1300	P.O. Box 969, Tazewell	24651-0020
810 Virginia Beach City	757-385-4445	2401 Courthouse Dr., Bldg 1., Virginia Beach	23456
187 Warren County*	540-635-2215	P.O. Box 1478, Richmond	23218-1478
191 Washington Co.	276-676-6272	1 Government Center Place, Ste. B, Abingdon	24210
820 Waynesboro City	540-942-6606	503 W. Main St., Ste. 105, Waynesboro	22980
193 Westmoreland Co.	804-493-0124	P.O. Box 730, Montross	22520
830 Williamsburg City	757-253-6705	401 Lafayette Street, Williamsburg	23185
840 Winchester City*	540-667-1815	P.O. Box 1478, Richmond	23218-1478
195 Wise County	276-328-4077	P.O. Box 1308, Wise	24293
197 Wythe County	276-223-6070	290 South Sixth St., Ste. 250, Wytheville	24382
199 York County	757-890-3420	P.O. Box 251, Yorktown	23690-0251