

2024 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

If your Virginia income tax liability, after subtracting income tax withheld and any allowable credits, is expected to be more than \$150, 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 $\frac{2}{3}$ 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:

- you are single and your expected Virginia adjusted gross income (Line 1, Estimated Income Tax Worksheet on Page 3) is less than \$11,950;
- 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;
- 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
- your expected estimated tax liability exceeds your withholding and tax credits by \$150 or less.

II. WHEN TO FILE

Make estimated payments online or file Form 760ES Payment Voucher 1 by May 1, 2024. Estimated income tax payments must be made in full on or before May 1, 2024, or in equal installments on or before May 1, 2024, June 15, 2024, September 15, 2024, and January 15, 2025.

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 2023 income tax and chose to apply the overpayment to your 2024 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, 2025. If you file your 2024 income tax return on or before March 1, 2025, and pay the entire tax at that time, you are not required to file Form 760ES for 2024.

III. HOW TO ESTIMATE

You must pay 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:

- 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 2024 to be large enough to require making estimated income tax payments as of May 1, 2025, 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 2024 income tax return and pay the balance of tax due in full by March 1, 2025, you are not required to make the estimated tax payment that would normally be due on January 15, 2025. 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% (66²/₃% 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% (66²/₃% if you are a farmer, fisherman or merchant seaman) of the amount due on the basis of annualized income;
- (b) is at least 90% (66²/₃% 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 \$150 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).

2024 ESTIMATED TAX PAYMENT RECORD

| Payment Made With: | Date | Check or Money Order Number | Check or Money | | Overpayment | | Total Amount | |
|-----------------------|------|--------------------------------|----------------|---------|-------------|---------|--------------|--|
| | | | Order | Payment | Credit | Applied | Paid | |
| Voucher 1 | | | | | | | | |
| Voucher 2 | | | | | | | | |
| Voucher 3 | | | | | | | | |
| Voucher 4 | | | | | | | | |
| Total | | | | | | | | |



2024 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.

Use this column for subsequent vouchers.

Commissioner of the Revenue

Treasurer

* Denotes Department of Taxation

* Denotes Department of Taxation

| City/County | Local Phone | Address | ZIP Code | City/County | Local Phone | Address | ZIP Code |
|--------------------------|--------------|---|------------|--------------------------|--------------|---|------------|
| 001 Accomack County | 757-787-5747 | P.O. Box 186, Accomac | 23301 | 001 Accomack County | 757-787-5738 | P.O. Box 296, Accomac | 23301 |
| 003 Albemarle County* | 434-296-5852 | P.O. Box 1478, Richmond | 23218-1478 | 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 | 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 | 005 Alleghany County | 540-863-6630 | P.O. Box 1478, Richmond | 23218-1478 |
| 007 Amelia County | 804-561-2158 | P.O. Box 269, Amelia Court House | 23002 | 007 Amelia County | 804-561-2145 | P.O. Box 730, Amelia Court House | 23002 |
| 009 Amherst County | 434-946-9310 | P.O. Box 719, Amherst | 24521 | 009 Amherst County | 434-946-9318 | P.O. Box 449, Amherst | 24521 |
| 011 Appomattox Co. | 434-352-7450 | P.O. Box 125, Appomattox | 24522 | 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 | 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 | 015 Augusta County | 540-245-5660 | P.O. Box 590, Verona | 24482 |
| 017 Bath County | 540-839-7231 | P.O. Box 130, Warm Springs | 24484 | 017 Bath County | 540-839-7256 | P.O. Box 306, Warm Springs | 24484 |
| 019 Bedford County | 540-586-7621 | 122 E. Main St., Ste. 103, Bedford | 24523 | 019 Bedford County | 540-586-7670 | 122 E. Main St., Ste. 101, Bedford | 24523 |
| 021 Bland County | 276-688-4291 | P.O. Box 130, Bland | 24315 | 021 Bland County | 276-688-3741 | P.O. Box 145, Bland | 24315 |
| 023 Botetourt County | 540-928-2050 | 57 S. Center Dr., Daleville | 24083 | 023 Botetourt County | 540-928-2030 | P.O. Box 100, Fincastle | 24090 |
| 520 Bristol City | 276-645-7316 | 497 Cumberland St., Rm. 101, Bristol | 24201 | 520 Bristol City | 276-645-7311 | 497 Cumberland St., Rm. 102, Bristol | 24201 |
| 025 Brunswick County | 434-848-2313 | P.O. Box 669, Lawrenceville | 23868 | 025 Brunswick County | 434-848-2512 | 228 N. Main Street, Lawrenceville | 23868 |
| 027 Buchanan County | 276-935-6542 | P.O. Box 1042, Grundy | 24614 | 027 Buchanan County | 276-935-6550 | P.O. Box 1056, Grundy | 24614 |
| 029 Buckingham Co. | 434-969-4972 | P.O. Box 138, Buckingham | 23921 | 029 Buckingham Co. | 434-969-4744 | P.O. Box 106, Buckingham | 23921 |
| 530 Buena Vista City | 540-261-8611 | 2039 Sycamore Ave., Buena Vista | 24416 | 530 Buena Vista City | 540-261-8621 | 2039 Sycamore Ave., Buena Vista | 24416 |
| 031 Campbell County | 434-332-9518 | P.O. Box 66, Rustburg | 24588 | 031 Campbell County | 434-332-9590 | P.O. Box 37, Rustburg | 24588 |
| 033 Caroline County | 804-633-8042 | P.O. Box 819, Bowling Green | 22427 | 033 Caroline County | 804-633-5291 | P.O. Box 431, Bowling Green | 22427 |
| 035 Carroll County* | 276-730-3080 | P.O. Box 1478, Richmond | 23218-1478 | 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 | 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 | 037 Charlotte County | 434-542-5125 | P.O. Box 267, Charlotte C.H. | 23923 |
| 540 Charlottesville City | 434-970-3160 | P.O. Box 2964, Charlottesville | 22902-2964 | 540 Charlottesville City | 434-970-3146 | P.O. 2854, Charlottesville | 22902-2854 |
| 550 Chesapeake City | 757-382-6455 | P.O. Box 15285, Chesapeake | 23328 | 550 Chesapeake City | 757-382-6281 | P.O. Box 16495, Chesapeake | 23328 |
| 041 Chesterfield Co. | 804-748-1281 | P.O. Box 124, Chesterfield | 23832 | 041 Chesterfield Co. | 804-748-1201 | P.O. Box 70, Chesterfield | 23832 |
| 043 Clarke County* | 540-955-5108 | P.O. Box 1478, Richmond | 23218-1478 | 043 Clarke County* | 540-955-5160 | P.O. Box 1478, Richmond | 23218-1478 |
| 570 Colonial Hgts. City | 804-520-9280 | P.O. Box 3401, Colonial Hgts. | 23834 | 570 Colonial Hts. City | 804-520-9321 | P.O. Box 3401, Colonial Heights | 23834 |
| 580 Covington City | 540-965-6350 | P.O. Drawer 58, Covington | 24426 | 580 Covington City | 540-965-6340 | P.O. Box 878, Covington | 24426 |
| 045 Craig County | 540-864-6241 | P.O. Box 186, New Castle | 24127 | 045 Craig County | 540-864-5641 | P.O. Box 57, New Castle | 24127 |
| 047 Culpeper County | 540-727-3443 | P.O. Box 1807, Culpeper | 22701 | 047 Culpeper County | 540-727-3442 | P.O. Box 1447, Culpeper | 22701 |
| 049 Cumberland Co. | 804-492-4280 | P.O. Box 77, Cumberland | 23040 | 049 Cumberland Co. | 804-492-4297 | P.O. Box 28, Cumberland | 23040 |
| 590 Danville City | 434-799-5145 | P.O. Box 480, Danville | 24543 | 590 Danville City | 434-799-5140 | P.O. Box 1565, Danville | 24543 |
| 051 Dickenson County | 276-926-1646 | P.O. Box 1067, Clintwood | 24228 | 051 Dickenson County | 276-926-1610 | P.O. Box 708, Clintwood | 24228 |
| 053 Dinwiddie County | 804-469-4500 | P.O. Box 104, Dinwiddie | 23841 | 053 Dinwiddie County | 804-469-4500 | P.O. Box 178, Dinwiddie | 23841 |
| 595 Emporia City | 434-634-5405 | P.O. Box 956, Emporia | 23847 | 595 Emporia City | 434-634-2349 | P.O. Box 511, Emporia | 23847 |
| 057 Essex County | 804-443-4737 | P.O. Box 879, Tappahannock | 22560 | 057 Essex County | 804-443-4371 | P.O. Box 489, Tappahannock | 22560 |
| 600 Fairfax City | 703-385-7885 | Room 224, City Hall, 10455 Armstrong St., Fairfax | 22030 | 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 | 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 | 22046-3301 | 610 Falls Church City | 703-248-5046 | 300 Park Ave., Ste. 201W, Falls Church | 22046-3301 |
| 061 Fauquier County | 540-422-8163 | P.O. Box 149, Warrenton | 20188 | 061 Fauquier County | 540-422-8180 | P.O. Box 149, Warrenton | 20188 |
| 063 Floyd County | 540-745-9345 | P.O. Box 777, Floyd | 24091 | 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 | 065 Fluvanna County* | 434-591-1945 | P.O. Box 1478, Richmond | 23218-1478 |
| 620 Franklin City | 757-562-8552 | 207 West Second Ave., Franklin | 23851 | 620 Franklin City | 757-562-8544 | 207 West Second Ave., Franklin | 23851 |
| 067 Franklin County | 540-483-3083 | 1255 Franklin St., Suite 102, Rocky Mount | 24151 | 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 | 069 Frederick County* | 540-665-5681 | P.O. Box 1478, Richmond | 23218-1478 |
| 630 Fredericksburg City | 540-372-1004 | P.O. Box 644, Fredericksburg | 22404 | 630 Fredericksburg City | 540-372-1001 | P.O. Box 267, Fredericksburg | 22404 |
| 640 Galax City* | 276-236-2528 | P.O. Box 1478, Richmond | 23218-1478 | 640 Galax City* | 276-236-2131 | P.O. Box 1478, Richmond | 23218-1478 |
| 071 Giles County | 540-921-3321 | 130 N. Main St., Pearisburg | 24134 | 071 Giles County | 540-921-1240 | 130 N. Main St., Pearisburg | 24134 |
| 073 Gloucester County | 804-693-3451 | 6489 Main St., Ste. 137, Gloucester | 23061 | 073 Gloucester County | 804-693-2141 | 6489 Main St., Gloucester | 23061-6102 |
| 075 Goochland County | 804-556-5807 | P.O. Box 60, Goochland | 23063 | 075 Goochland County | 804-556-5806 | P.O. Box 188, Goochland | 23063 |
| 077 Grayson County | 276-773-2381 | P.O. Box 126, Independence | 24348 | 077 Grayson County | 276-773-2371 | P.O. Box 127, Independence | 24348 |
| 079 Greene County* | 434-985-5211 | P.O. Box 1478, Richmond | 23218-1478 | 079 Greene County* | 434-985-5214 | P.O. Box 1478, Richmond | 23218-1478 |
| 081 Greensville County | 434-348-4227 | 1781 Greensville Co. Cir., Room 132, Emporia | 23847 | 081 Greensville County | 434-348-4229 | P.O. Box 1055, Emporia | 23847 |
| 083 Halifax County | 434-476-3314 | P.O. Box 1847, Halifax | 24558 | 083 Halifax County | 434-476-3318 | P.O. Box 825, Halifax | 24558 |
| 650 Hampton City | 757-727-6690 | P.O. Box 636, Hampton | 23669-0636 | 650 Hampton City | 757-727-6374 | P.O. Box 638, Hampton | 23669-0638 |
| 085 Hanover County | 804-365-6129 | P.O. Box 129, Hanover | 23069 | 085 Hanover County | 804-365-6050 | P.O. Box 200, Hanover | 23069 |
| 660 Harrisonburg City | 540-432-7704 | 409 S Main St., Harrisonburg | 22801-3610 | 660 Harrisonburg City | 540-432-7705 | P.O. Box 1007, Harrisonburg | 22803-1007 |
| 087 Henrico County* | 804-501-4263 | P.O. Box 1478, Richmond | 23218-1478 | 087 Henrico County* | 804-501-4263 | P.O. Box 1478, Richmond | 23218-1478 |
| 089 Henry County | 276-634-4690 | P.O. Box 1077, Collinsville | 24078-1077 | 089 Henry County | 276-634-4675 | P.O. Box 218, Collinsville | 24078-0218 |
| 091 Highland County | 540-468-2142 | P.O. Box 148, Monterey | 24465 | 091 Highland County | 540-468-2265 | P.O. Box 512, Monterey | 24465 |
| 670 Hopewell City | 804-541-2237 | P.O. Box 1604, Hopewell | 23860 | 670 Hopewell City | 804-541-2240 | P.O. Box 199, Hopewell | 23860 |
| 093 Isle of Wight Co. | 757-365-6272 | P.O. Box 107, Isle of Wight | 23397-0107 | 093 Isle of Wight Co. | 757-365-6228 | P.O. Box 79, Isle of Wight | 23397 |
| 095 James City County | 757-253-6695 | P.O. Box 283, Williamsburg | 23187 | 095 James City County | 757-253-6705 | P.O. Box 8701, Williamsburg | 23187 |
| 097 King & Queen Co. | 804-785-5976 | P.O. Box 178, King & Queen Court House | 23085 | 097 King & Queen Co. | 804-785-5978 | P.O. Box 98, King & Queen Courthouse | 23085 |
| 099 King George Co. | 540-775-4664 | 10459 Courthouse Dr., Suite 101, King George | 22485-3865 | 099 King George Co. | 540-775-2571 | 10459 Courthouse Dr., Suite 100, King George | 22485-3865 |
| 101 King William Co.* | 804-769-4942 | P.O. Box 1478, Richmond | 23218-1478 | 101 King William Co.* | 804-769-4931 | P.O. Box 1478, Richmond | 23218-1478 |

2024 FORM 760ES MAILING ADDRESSES AND PHONE NUMBERS

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

Use this column for subsequent vouchers.

Commissioner of the Revenue

* Denotes Department of Taxation

Treasurer

* Denotes 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 | 300 E Washington St., 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., 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 | 22772 |
| 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. | 540-564-3000 | 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. | 540-507-7058 | 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 | 276-385-1235 | 135 Court St., Ste. 301, Tazewell | 24651 |
| 810 Virginia Beach City | 757-385-4483 | 2401 Courthouse Dr., Bldg. 1, Virginia Beach | 23456 |
| 187 Warren County | 540-635-2651 | P.O. Box 1775, Front Royal | 22630 |
| 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 | 225 S. 4th St., Room 101, Wytheville | 24382 |
| 199 York County | 757-890-3381 | P.O. Box 90, Yorktown | 23690-0090 |

| 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., 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. D, 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 | 24402-0474 |
| 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 | 24651-0969 |
| 810 Virginia Beach City | 757-385-4445 | 2401 Courthouse Dr., Bldg 1., Virginia Beach | 23456 |
| 187 Warren County | 540-635-2215 | P.O. Box 1540, Front Royal | 22630 |
| 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 | 757-220-6155 | P.O. Box 886, Williamsburg | 23187 |
| 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 | 225 S. 4th St., Rm. 104, Wytheville | 24382 |
| 199 York County | 757-890-3420 | P.O. Box 251, Yorktown | 23690-0251 |