

DRAFT FORM — NOT FOR FILING

This draft form has been updated to include the most recent changes effective for Tax Year 2025 Virginia returns. If legislative changes or issues arise, we will post a new version of this draft form.

Please continue to monitor tax.virginia.gov/early-release-forms for future drafts of this form. Once forms are final, we will post them on our website at tax.virginia.gov/forms.

ONLINE SERVICES

The Department's website, www.tax.virginia.gov, has information to help you with your tax filing responsibilities.

- **eForms:** File and pay your estimated tax online for free. Simply complete the online version of the paper estimated voucher by entering the tax information as you would if you were completing a paper form.
- **Business Online Services:** An online version of the estimated voucher allows you to enter tax information as you would if you were completing a paper form and schedule your date of payment.
- **EFT Credit:** Electronically send your tax payment. See our Electronic Payment Guide for details.
- **Email Updates:** Sign up to receive email updates on topics you select, including reminders about upcoming return due dates.
- **PDF Forms:** Virginia tax forms are available to print or download.
- **Secure Email:** Use our Business Online Services Secure Message Center.

INSTRUCTIONS FOR 2026 FORM 800ES

DECLARATION OF ESTIMATED TAX FOR THE INSURANCE PREMIUMS LICENSE TAX

FILING REQUIREMENTS – Any company with annual direct gross premiums license tax liability that is expected to exceed \$3,000 (after tax credits) is required to file estimated payments. Declarations must be dated and signed by a company officer. **For more information, call (804) 404-4163.**

WHERE TO FILE AND PAY – You can file and pay online at www.tax.virginia.gov. For paper filing, file the declaration with the **Virginia Department of Taxation, P.O. Box 26179, Richmond, VA 23260-6179**. The declaration must be accompanied by a check or money order made payable to the Virginia Department of Taxation for the amount of the installment due.

WHEN TO FILE AND PAY – Insurance companies should follow the declaration and payment schedule shown in the table below. When the last day on which a tax return must be filed or a tax must 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.

FAILURE TO PAY – Underpayment of estimated insurance premiums license tax will generally result in an addition to the tax from the due date of the installment until paid, or until the due date for filing the annual return, whichever is earlier. If the company has an underpayment of estimated tax and believes an addition to the tax should not be assessed, Form 800C, Underpayment of Virginia Estimated Premiums License Tax, must be enclosed with the company's premiums license tax return along with schedules that support the applicable exception.

OTHER INQUIRIES – Call (804) 404-4163 or write **Virginia Department of Taxation, P.O. Box 715, Richmond, VA 23218-0715**. Do not mail returns to this address.

DECLARATION AND PAYMENT SCHEDULE

The date the declaration is to be filed and the number and amount of installments to be paid is determined in accordance with the following table.

If the requirements are first met—	The declaration must be filed on or before—	The number of installments to be paid is—	The following percentages of the estimated tax must be paid on or before the 15th day of —			
			April	June	September	December
before the 1st day of the 4th month of the taxable year	April 15	4	25%	25%	25%	25%
after the last day of the 3rd month and before the 1st day of the 6th month of the taxable year	June 15	3		33 1/3%	33 1/3%	33 1/3%
after the last day of the 5th month and before the 1st day of the 9th month of the taxable year	September 15	2			50%	50%
after the last day of the 8th month and before the 1st day of the 12th month of the taxable year	December 15	1				100%

2026 Estimated Tax Worksheet

(This is your record – retain for your files)

	Estimated Direct Gross Premiums	Rate	Initial Premiums License Tax
LIFE & ACCIDENT and HEALTH INSURANCE COMPANIES:			
Life	\$.00	X 2.25% =	\$.00
Disability & Double Indemnity	\$.00	X 2.25% =	\$.00
Accident & Sickness	\$.00	X 2.25% =	\$.00
Industrial Sick Benefit	\$.00	X 1.00% =	\$.00
TOTAL	\$.00		\$.00
FIRE, CASUALTY, and TITLE INSURANCE COMPANIES:			
All lines of insurance (except Workers' Compensation) less dividends to policyholders of Mutual Insurance Companies .	\$.00	X 2.25% =	\$.00

1. Complete the Estimated Tax Worksheet below to compute your estimated tax for 2026.

- A. Estimated tax payable this year from above worksheet. Enter this amount on Line 2 of the voucher..... 1A. \$.00
- B. If first filing is on or before:
- April 15, 2026 enter 1/4 of Line 1A here.
- June 15, 2026 enter 1/3 of Line 1A here.
- Sept. 15, 2026 enter 1/2 of Line 1A here.
- Dec. 15, 2026 enter amount on Line 1A here..... 1B. \$.00

2. Enter the estimated payment amount from Line 1B (above), on Line 3 of the first voucher.

3. The amount of SUBSEQUENT installment payments due (to be shown on Line 2 of the appropriate voucher) will be the amount shown on Line 1B (above).

HOW TO COMPLETE THE FORM 800ES VOUCHERS

- Enter your Virginia tax account number.
- Enter the federal employer identification number, NAIC / license number, name, address, city, state, and ZIP Code on each voucher.
- Enter on Line 2 of the voucher the amount shown on Line 1A of the worksheet.
- Enter on Line 3 of the voucher the amount of your payment shown on Line 1B of the worksheet.
- Sign the first voucher you file and detach. You need not sign SUBSEQUENT vouchers UNLESS you are amending your estimate.
- Enclose a check or money order made payable to the Virginia Department of Taxation with the voucher and mail it to the **Virginia Department of Taxation, P.O. Box 26179, Richmond, VA 23260-6179**. PRINT YOUR VIRGINIA TAX ACCOUNT NUMBER ON YOUR CHECK OR MONEY ORDER. Fill in the following Estimated Tax Payment Record for your own personal tax record.
- For each SUBSEQUENT installment, enter your payment on Line 3 of the voucher, enclose your check or money order before mailing it. Be sure to print your Virginia tax account number on your check or money order.

HOW TO AMEND FORM 800ES

If it is necessary to amend Form 800ES, follow these steps:

- Fill out the Amended Computation schedule below.
- Enter the revised amounts of estimated tax and payment from Line 4 below on the NEXT voucher due.
- File online or sign the voucher, detach, and mail with required payment on or before required due date.
- For each subsequent installment, enter the payment on Line 3 of the voucher, and enclose a check or money order before mailing. Print your Virginia tax account number on your check or money order.

Amended Computation		
(Use if estimated tax is changed after declaration has been filed.)		
	AMOUNT	
1. Amended estimated tax. (Enter here and on Line 2 of the next voucher due.)	\$.00
2. Payments made or credits applied against 2026 declaration	\$.00
3. Unpaid balance (Line 1 minus Line 2)	\$.00
4. Amount to be paid (Line 3 divided by number of remaining installments). Enter here and on Line 3 of the next voucher due.....	\$.00

2026 ESTIMATED TAX PAYMENT RECORD

	DATE	CHECK OR MONEY ORDER NO.	AMOUNT	AMOUNT OF CREDIT APPLIED	TOTAL AMOUNT PAID
PAYMENT MADE WITH DECLARATION			\$ 00	\$ 00	\$ 00
2ND PAYMENT			\$ 00	\$ 00	\$ 00
3RD PAYMENT			\$ 00	\$ 00	\$ 00
4TH PAYMENT			\$ 00	\$ 00	\$ 00
TOTALS			\$ 00	\$ 00	\$ 00

**Please cut along dashed lines below.
File Vouchers in Number Sequence
Order 1, 2, 3, 4.
Do not submit this entire page.**

2026 Form 800ES
(DOC ID 800)

If you file electronically, do not file this voucher.

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VA Account Number **39-**

FEIN	NAIC/License #
Company Name	
Address (Number and Street)	
City, State, and ZIP Code	

I declare that this declaration has been examined by me and to the best of my knowledge and belief, is true, correct, and complete.

Signature _____ Date _____ Phone _____

**Virginia Insurance Premiums License Tax
Estimated Payment Voucher
Virginia Department of Taxation
P.O. Box 26179, Richmond, VA 23260-6179
(804) 404-4163**

VOUCHER 2
Due 6/15/2026

Office Use	/	/
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1. Taxable Year

2026

2. Estimated tax for the year \$

. 00

3. Amount of this payment..... \$

. 00

— Do not write below this line. —

2026 Form 800ES
(DOC ID 800)

If you file electronically, do not file this voucher.

00000000000000000000 8008888 000000 01

VA Account Number **39-**

FEIN	NAIC/License #
Company Name	
Address (Number and Street)	
City, State, and ZIP Code	

I declare that this declaration has been examined by me and to the best of my knowledge and belief, is true, correct, and complete.

Signature _____ Date _____ Phone _____

**Virginia Insurance Premiums License Tax
Estimated Payment Voucher
Virginia Department of Taxation
P.O. Box 26179, Richmond, VA 23260-6179
(804) 404-4163**

VOUCHER 1
Due 4/15/2026

Office Use	/	/
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1. Taxable Year

2026

2. Estimated tax for the year \$

. 00

3. Amount of this payment..... \$

. 00

— Do not write below this line. —

Please cut along
dashed lines below.
File Vouchers in Number Sequence
Order 1, 2, 3, 4.

Do not submit this entire page.

2026 Form 800ES
(DOC ID 800)

If you file electronically, do not
file this voucher.

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VA Account Number **39-**

FEIN	NAIC/License #
Company Name	
Address (Number and Street)	
City, State, and ZIP Code	

I declare that this declaration has been examined by me and to the best of my knowledge and belief, is true, correct, and complete.

Signature _____ Date _____ Phone _____

Virginia Insurance Premiums License Tax
Estimated Payment Voucher
Virginia Department of Taxation
P.O. Box 26179, Richmond, VA 23260-6179
(804) 404-4163

VOUCHER 4
Due 12/15/2026

Office Use
/ /

1. Taxable Year

2026

2. Estimated tax
for the year \$

. 00

3. Amount of this
payment..... \$

. 00

— Do not write below this line. —

2026 Form 800ES
(DOC ID 800)

If you file electronically, do not
file this voucher.

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VA Account Number **39-**

FEIN	NAIC/License #
Company Name	
Address (Number and Street)	
City, State, and ZIP Code	

I declare that this declaration has been examined by me and to the best of my knowledge and belief, is true, correct, and complete.

Signature _____ Date _____ Phone _____

Virginia Insurance Premiums License Tax
Estimated Payment Voucher
Virginia Department of Taxation
P.O. Box 26179, Richmond, VA 23260-6179
(804) 404-4163

VOUCHER 3
Due 9/15/2026

Office Use
/ /

1. Taxable Year

2026

2. Estimated tax
for the year \$

. 00

3. Amount of this
payment..... \$

. 00

— Do not write below this line. —