

23 VAC 10-112. DECLARATION OF ESTIMATED INCOME TAX BY INDIVIDUALS

~~23 VAC 10-112-50. Declarations of estimated tax to be filed with commissioner of revenue of county or city.~~

~~Every resident individual who is required by these regulations to file a declaration of estimated tax shall file his declaration with the commissioner of the revenue for the county or city in which he resides. Every nonresident individual who is required by these regulations to file a declaration of estimated tax shall file such declaration with the commissioner of the revenue for the county or city in which all or a part of his income from sources within Virginia was derived. A declaration is not required to be filed with more than one commissioner of the revenue. The Department of Taxation will supply forms for preparing declarations of estimated tax. The commissioners of the revenue shall mail or deliver them not later than January 15 of each year to the taxpayers needing them as far as can be determined. Failure of any taxpayer to receive any such form shall not relieve him of his obligation to file a declaration of estimated tax.~~

~~23 VAC 10-112-60. Payment of estimated tax; notice of installment due.~~

~~The estimated tax with respect to which a declaration is required by these regulations shall be paid as specified in 23 VAC 10-112-30 to the treasurer of the county or city with whose commissioner of the revenue the taxpayer files his declaration of estimated tax. In every case the taxpayer may make his first payment to the treasurer of the county or city by attaching such payment to the declaration when the taxpayer files it with the commissioner of the revenue.~~

23 VAC 10-112. DECLARATION OF ESTIMATED INCOME TAX BY INDIVIDUALS

~~23 VAC 10-112-70. Reserved.~~

~~23 VAC 10-112-80. Virginia Code Section 58.1-306 applicable to declaration of estimated tax.~~

~~Va. Code §58.1-306 (relating to special instances in which an individual taxpayer may file an income tax return with the Department of Taxation) shall also apply to a declaration of estimated tax.~~

~~23 VAC 10-112-90. Oaths or affirmations unnecessary on returns, declarations and reports; misdemeanor to subscribe false return, declaration or report; penalty Returns, declarations, and reports filed under these regulations do not need to be verified by the oath or affirmation of the person or persons who are required by law to sign the same. The signature of such person or persons to any such return, declaration or report is sufficient. It is a Class 1 misdemeanor for any such person willfully to subscribe any such return, declaration or report which he does not believe to be true and correct as to every material matter.~~