

# **VIRGINIA DEPARTMENT OF TAXATION**



## **Handbook for Electronic Filers of Individual Income Tax Returns**

**Publication VA-1345  
(Tax Year 1999)**



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## INTRODUCTION

The Virginia Department of Taxation would like to welcome you to the Federal/State Electronic Filing Program and to tell you how pleased we are that you will be participating. Last year we processed over 307,000 returns electronically and it is our hope that significantly more returns will be filed electronically in 2000.

In this handbook you will find items that are specifically unique to the Virginia Department of Taxation and topics on frequently asked questions. All rules, regulations, and requirements governing tax preparers, transmitters, and originators of returns as stated in the IRS Publication 1345, *Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 1999)* are in effect for the Virginia Department of Taxation. It is recommended that you study the IRS Publication 1345 prior to reading the Virginia Publication VA-1345.

### IRS Publications

Publication 1345, *Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 1999)*

Publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 1999)*

Publication 1436, *Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 1999)*

### Virginia Department of Taxation Publications

Publication VA-1346, *Virginia Department of Taxation Electronic Filing of Individual Income Tax Returns Information for Software Developers (Tax Year 1999)*

Publication VA-1436, *Virginia Department of Taxation Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 1999)*

## CALENDAR

### For Tax Period January 1, 1999 to December 31, 1999

|  |                  |
|--|------------------|
| Begin Federal/State Software Testing .....           | November 8, 1999 |
| Last Start Date Federal/State Software Testing ..... | January 10, 2000 |
| Begin Transmitting Returns to IRS/VA .....           | January 14, 2000 |
| Last Date to Transmit Federal/State Returns .....    | October 15, 2000 |

*\*NOTE: Dates may be subject to change at any time.*

## CONTACT TELEPHONE NUMBERS

### Taxpayers

Tele-Tax refund information (Monday through Friday, 8:00 a.m. to 5:00 p.m.) . . . . . (804) 367-2274

Customer Service Representative (Monday through Friday, 8:30 a.m. to 4:30 p.m.) . (804) 367-8031

### EROs, Transmitters and Software Developers

Help Desk (Monday through Friday, 8:30 a.m. to 4:30 p.m.) . . . . . (804) 367-6100

Coordinator - Denise Johnson . . . . . (804) 367-6100

FAX . . . . . (804) 786-2645

## FEDERAL/STATE ELECTRONIC FILING

### New for 1999

The Virginia Department of Taxation will have the capability to **reject** returns.

We will be accepting the following returns electronically:

- Balance due returns;
- Part-year resident return, form 760PY;
- Nonresident return, form 763;
- Estimated Payments claimed on the returns **after** March 1, 2000.
- Underpayment of Estimated Taxes by Individuals (form 760C);
- Underpayment of Estimated Taxes by Farmers and Fisherman (form 760F);
- Schedule for Computing the Age Deduction, Addition to Tax, Penalty and Interest, Contributions and Consumer's Use Tax (schedule NPY for 763 and 760PY).

### Federal/State Electronic Filing Process

EROs and transmitters accepted in the IRS Electronic Filing Program and the Virginia Electronic Filing Program will be able to file both the federal return and the state return in one transmission to the Internal Revenue Andover Service Center. The software used to transmit the data must be certified by both the IRS and the Virginia Department of Taxation. The IRS will acknowledge acceptance of the federal data and receipt of the state data. The IRS acts as a conduit through which the Virginia Department of Taxation will retrieve the state data for processing. The Virginia Department of Taxation will acknowledge receipt of all returns retrieved from the IRS. The returns will then be processed through the Virginia Department of Taxation's computer system.

## ACCEPTANCE PROCESS

### Software Developers

All software developers are required to follow the IRS and Virginia testing procedures for acceptance into the Federal/State Electronic Filing Program. The Virginia Department of Taxation will provide only software developers with Publication VA-1346, *Virginia Department of Taxation Test Package for Electronic Filing of Individual Income Tax Returns*. Upon successful completion of the software testing, an acceptance letter will be mailed.

### EROs/Transmitters

The IRS provides Virginia with an Applicant Database file that will be utilized to conduct annual suitability checks on EROs that have applied and been accepted by the IRS. The VA-8633, *Application to Participate in the Electronic Filing Program* has been **eliminated**. EROs will no longer receive a letter of acceptance, however you may be contacted if additional information is necessary for acceptance.

## VIRGINIA ELECTRONIC RETURN

The Virginia electronic return will consist of data transmitted electronically to the Virginia Department of Taxation and supporting paper documents to be retained by the ERO/transmitter for a minimum of three years. The electronic portion of the return is the Form 760 or 760S, 760PY, 763, federal Schedules A, C, C-EZ, D, E, F, W-2, W-2G and Form 1099-R. The nonelectronic portion of the Virginia return that must be retained by EROs is the signature form, VA-8453, and the state copy of all W-2s, W-2G and 1099-R. Substitute W-2 forms (Form 4852) and statements created on a personal computer are NOT acceptable.

### Acceptable Virginia Returns

In addition to the returns accepted for federal electronic filing listed in the IRS Publication 1345 for 1999, below is a list of the most popular forms, schedules and certain items on the Virginia return that can be transmitted electronically.

1. resident return - long (Form 760);
2. resident return - short (Form 760S);
3. part year resident return (Form 760PY);
4. nonresident return (Form 763);
5. balance due returns;
6. federal schedules 1, 2, 3, A, B, C, C-EZ, D, E, EIC, F, H and R;
7. federal forms 1099-R, W-2, W-2G, 2106, 2119, 2441, 8283, and 8829;

8. returns containing certain "Other Subtractions" (refer to the Other Subtraction ELF Worksheet in the Appendix for specific acceptable items);
9. returns containing extension payments;
10. returns containing estimated payments **after March 1, 2000**;
11. returns which contain Form 760C/760F;
12. returns which contain schedule NPY.

### **Unacceptable Virginia Returns**

In addition to the returns excluded from federal electronic filing listed in Publication 1345 for tax year 1999, the following Virginia returns are also excluded:

1. amended returns;
2. prior year returns;
3. fiduciary returns (Form 770);
4. extension requests (Form 760E);
5. returns for any tax period other than January 1, 1999 to December 31, 1999;
6. returns containing certain "Other Subtractions" (refer to the Other Subtraction ELF Worksheet in the Appendix for specific unacceptable items);
7. returns containing Form 4852, Substitute W-2;
8. returns containing credits from Schedule CR;
9. decedents returns, including joint returns filed by spouses.

### **Taxpayer Names and Addresses**

When entering taxpayer names and addresses, refer to the name and address abbreviations listed in the Appendix to ensure timely and accurate processing of the return and the issuance of the refund. Do not enter punctuation such as commas, periods or extra spaces. The name line of the Virginia return contains both taxpayers names if filing joint or separate on the combined return. The names on the Virginia return may not be more than 34 letters and spaces combined. If you file a return with more than 34 letters and spaces, the letters over 34 will not be transmitted to the state. This would result in the last name being cut off and may hold up the processing of the return and delay any refund that may be due. This could also result in a refund being issued without a complete last name.

## **Locality Codes**

For each city or county in Virginia there is a three digit code that is assigned to it and must appear on the electronic return when it is filed. The code must match the city or county that the taxpayer lived in on January 1, 2000. Some software packages require the name of the city or county be entered and the software automatically enters the proper code on the return. Other software packages may require that you put in the locality code manually. This is a required field, so please check with your software developer on the proper way to ensure that this number is on the return. In the Appendix there is a list of the 136 possible locality codes that must appear on the return. There is also a list of all cities, counties and towns in Virginia with the same 136 locality codes for your use to ensure that the proper locality code is on the return.

## **TRANSMITTING THE VIRGINIA ELECTRONIC RETURN**

The Virginia return data must be transmitted to the Internal Revenue Andover Service Center with the federal return data in accordance with the IRS procedures. It is imperative to understand the functionality of your software package to ensure that the state return is attached to the federal return when it is transmitted. The majority of the telephone calls to the help desk last year were to determine whether the state return was received or not. In these cases, the state return was not attached to the federal and the taxpayer had to file a paper return since the federal return was accepted.

When the IRS has provided an acknowledgment of acceptance to the ERO/Transmitter, the state return data will be made available to the Virginia Department of Taxation for retrieval within 24 hours of the federal acknowledgment. If the federal return data is rejected, the state return data will also be rejected.

## **ACKNOWLEDGMENT OF VIRGINIA ELECTRONIC RETURNS**

In 1999 a new service provider was selected to support the Centralized State Acknowledgment System (StAck). Program participants that are required to directly access StAck to retrieve their state acknowledgments will be required to register with the new service provider. You should be aware that there will be a nominal fee charged by the service provider for use of StAck.

If your software provider accesses this system on your behalf, you will not be required to register with the new service provider. You should refer to your software instructions for additional information regarding your responsibilities for accessing and retrieving state acknowledgments.

You can call the StAck Help Desk at (828) 349-5750 to request an application. You may also register with the new service provider through [www.state-ack.net](http://www.state-ack.net).

## **FORM VA-8453**

The Form VA-8453, *Virginia Individual Income Tax Declaration for Electronic Filing*, is the state signature form equivalent to the federal Form 8453, *U.S. Individual Income Tax Declaration for Electronic Filing*. Form VA-8453 must be completed and signed by all appropriate parties before the return is transmitted electronically. The Appendix includes a copy of this form and instructions.

The ERO must retain the completed forms and attachments in their office once the Virginia acknowledgment is received. These should be filed by Declaration Control Number and maintained for three (3) years from the due date of the return or the filing date, whichever is later. For taxpayer-prepared returns, the ERO must retain the forms. EROs must make the documents available to the Department of Taxation upon request year-round.

**NOTE:**        **An ERO/transmitter that closes their business must mail all VA-8453 forms and attachments to the Virginia Department of Taxation along with a letter of explanation.**

### **IRS Declaration Control Number (DCN)**

Enter the IRS Declaration Control Number (DCN) in the appropriate boxes at the top, left-hand portion of the form.

### **Part I Tax Return Information**

Enter the necessary information as requested from the Virginia Form 760 or 760S. These entries must match the entries on the corresponding lines of the electronic return. Enter whole dollars only.

### **Part II Direct Deposit**

Enter the financial institution information requested to have a refund deposited directly into the taxpayers bank account.

**NOTE:**        The financial institution accounts into which the Virginia refund and the Internal Revenue Service refund are deposited may be different.

### **Part III Affirmation of Taxpayer**

After the return has been prepared and before the return is transmitted, the taxpayer (and spouse, if joint) must verify the information on the return and sign and date the completed Form VA-8453. The ERO must provide the taxpayer with a copy of this form.

### **Part IV Affirmation of ERO and Paid Preparer**

The ERO and paid preparers are required to complete all information in Part IV of Form VA-8453.

### **Attachments to Form VA-8453**

The state copies of Forms W-2, W-2G and 1099-R. Form 4852, Substitute Form W-2 or copies generated by a preparer or transmitter's software are **NOT** acceptable documents.

### **Filing of Form VA-8453**

The ERO must retain the completed forms and attachments in their office once the Virginia acknowledgment is received. These should be filed by Declaration Control Number and maintained

for three (3) years from the due date of the return or the filing date, whichever is later. For taxpayer-prepared returns, the ERO must retain the forms. EROs must make the documents available to the Department of Taxation upon request year round.

**NOTE:**        **An ERO/transmitter that closes their business must mail all VA-8453 forms and attachments to the Virginia Department of Taxation along with a letter of explanation.**

### **Corrections to Form VA-8453**

If the ERO changes the electronic return after the taxpayer has signed the Form VA-8453 but before transmitting the data, the ERO must have the taxpayer sign a corrected Form VA-8453, if the Virginia taxable income (line 3) changes by more than \$25 or the state refund (line 6) changes by more than \$5. Non-substantive changes are permissible if the person making the corrections initials the changes.

## **REFUNDS**

Taxpayers may elect to have their 1999 tax refund paid in one of the following ways:

- paper check, or
- deposited directly into their bank account, or
- credit the overpayment to their 2000 estimated income taxes, consumer's use tax or make a contribution.

### **Paper checks**

Refund checks should be processed, mailed and in the taxpayer's possession within two weeks of the Department's acknowledgment. If a delay does occur, taxpayers should be advised to wait four weeks from the date of transmission before calling the Virginia Department of Taxation to inquire about the status of a refund check.

### **Direct Deposit**

Refunds by Direct Deposit are electronically transferred to the financial institution account indicated on the VA-8453.

**NOTE:**        The financial institution accounts into which the Virginia refund and the Internal Revenue Service refund are deposited may be different. Therefore, the state and federal routing and transit numbers (RTN) and deposit account numbers (DAN) may not be the same.

Internal Revenue Service Publication 1345 sets forth detailed eligibility requirements, responsibilities, and instructions governing tax preparers, transmitters, and ERO's who offer taxpayers the option of Direct Deposit. Those same rules, policies and procedures apply when offering Direct Deposit on the state return.

If any of the following conditions exist, the Virginia Department of Taxation will issue a paper check:

- Invalid Routing and Transit Number;
- Outstanding debts with agencies of the Commonwealth of Virginia, Virginia local governments, the Virginia court system or the IRS (if there is a refund balance remaining after the satisfaction of a debt);
- Rejection by the receiving depository financial institution.

**NOTE:** Some financial institutions do not permit the deposit of a joint refund into an individual account. The Virginia Department of Taxation is not responsible when a financial institution does not accept a direct deposit for this reason.

**NOTE:** Some financial institutions may not accept Direct Deposits into an account that is payable through another bank or financial institution, including credit unions.

### **Refund Anticipation Loans**

The Virginia Department of Taxation neither supports nor prohibits Refund Anticipation Loans (RAL's). The agency and the State Treasurer's Office are not and will not be liable for any loss suffered by the taxpayer nor the preparer/transmitter/ERO as a result of the Virginia Department of Taxation's denial of a Direct Deposit request. The direct deposit will be denied if the taxpayer has outstanding debts with agencies of the Commonwealth of Virginia, Virginia local governments, the Virginia court system or the IRS.

**NOTE:** The Virginia Department of Taxation will not be able to provide your client with specific details regarding RAL's. If your client calls the Virginia Department of Taxation, they will be referred to your office upon verification that the direct deposit request was honored.

### **Refund Delays**

Refund checks should be processed, mailed and in the taxpayer's possession within two weeks and direct deposits should be made within 5 to 7 days of the Department's acknowledgment. If a delay does occur, taxpayers should be advised to wait four weeks from the date of transmission before calling the Virginia Department of Taxation to inquire about the status of a refund check.

Before issuing any refunds, we are required to check for any outstanding debt with agencies of the Commonwealth of Virginia, Virginia local governments, the Virginia court system and the IRS. If any such debt is found, all or part of the refund may be withheld to help satisfy the debt and processing of the return will be delayed. The taxpayer will be notified if the refunds are withheld.

Taxpayers may inquire about the status of their refund by calling the Tele-tax line at (804) 367-2274, from 8:00 a.m. to 5:00 p.m. Monday through Friday or speak with a Customer Service Representative at (804) 367-8031, 8:30 a.m. to 4:30 p.m., Monday through Friday. Please **do not** give your clients the Help Desk telephone number to inquire about their refunds. The Help Desk was established to expedite assistance to EROs and Software Developers.

## **Balance Due Returns**

Tax due payments must be made by mailing a check accompanied by Form 760-PMT, Payment Voucher. These forms are found in tax preparation packages. EROs must supply taxpayers with Forms 760-PMT, if needed, and ensure that they have the correct mailing address. Vouchers do not have to be mailed at the same time the electronic return is filed. The taxpayer can mail the payment and voucher at any time on or before May 1. Returns filed or payments made after the due date will be subject to applicable penalties and interest.

Any tax due returns that are adjusted by the Virginia Department of Taxation will receive a Notice of Assessment once the return is processed. The Notice of Assessment will include the tax due amount as originally filed provided that the tax amount has not been processed. If the taxpayer has sent in the payment for the tax, the balance of the assessment should be paid within 30 days.

## **RESPONSIBILITIES OF PREPARERS/TRANSMITTERS/EROS**

Preparers, transmitters, and EROs must maintain a high degree of integrity, compliance, and accuracy to remain in the Federal/State Electronic Filing Program. They must also follow the terms set forth in this handbook and adhere to the requirements below. Persons or firms not meeting these requirements are subject to suspension from the program by the Virginia Department of Taxation.

### **Accuracy**

It is important to verify the accuracy of the name, address, and Social Security Number for all taxpayers. Inaccurate information may delay the processing of the return.

### **Compliance**

All electronic filers must comply with the requirements and specifications set forth in the IRS publications 1345, 1346, 1436 and the Virginia publications VA-1345, VA-1346 and VA-1436.

### **Timeliness of Filing**

Transmitters must ensure that electronic returns are filed in a timely manner. The date of the IRS acknowledgment will be considered the filing date for a Virginia return transmitted electronically.

### **Deadline for Filing**

The Virginia Department of Taxation will accept electronically filed Virginia individual income tax returns which have been submitted for transmission to the IRS Andover Service Center through October 15, 2000. Any Virginia return submitted after October 15, 2000 must be filed as a paper document. A paper return must be filed with the Commissioner of the Revenue, Director of Finance, or Director of Department of Tax Administration in the city or county where the taxpayer resides.

## **Changes to the Return**

If the transmitter or taxpayer wishes to make any changes after the electronically filed return has been accepted, the taxpayer must file an amended return through the paper document filing process. Amended Virginia returns should be mailed to the Commissioner of the Revenue, Director of Finance, or Director of Department of Tax Administration in the city or county where the taxpayer resided on January 1, 2000.

## **Responsibility to Clients**

Preparers have the important task of filing a client's tax return, and they must ensure that the return arrives at the Virginia Department of Taxation. If the electronic state return fails to arrive at its destination or the return is rejected, preparers must advise their clients to file a paper return.

## **Acknowledgments**

The Virginia Department of Taxation will acknowledge receipt of the state data from the IRS through the Centralized State Acknowledgment System (StAck). Individual returns are either accepted or rejected for specific reasons. Accepted returns meet the processing criteria and are considered "filed." Rejected returns fail to meet processing criteria and are considered "not filed." The acknowledgment identifies the source of the problem using a system of error reject codes. The error reject codes tell why the return rejected. The error reject codes are in the Appendix of this publication to help identify the cause of rejection. Rejected Virginia returns may not be retransmitted since the federal return is already accepted. A paper return must be filed with the Commissioner of the Revenue, Director of Finance or Director of Department of Tax Administration in the city or county where the taxpayer resided on January 1, 2000.

EROs/Transmitters are encouraged to make regular inquiries on the StAck Bulletin Board Service concerning the status of transmitted returns. Transmitters should notify their EROs of the return's acceptance within five (5) working days after obtaining the acknowledgment from StAck.

Any correspondence concerning errors made on an electronically filed return will be directed to the taxpayer. The taxpayer should be advised to wait at least four (4) weeks from the date of acknowledgment before making an inquiry about the return to the Virginia Department of Taxation.

# **APPENDIX**



## NAME AND ADDRESS ABBREVIATIONS

### Names

- No commas or periods are to be used when entering the taxpayer's name.

Example: Fred R. Jones, Sr.  
Entry: Fred R Jones Sr

- A name which is composed of initials is to be entered with a blank space between letters.

Example: L. O. Flautana  
Entry: L O Flautana

- When an apostrophe is included in a name, do not enter the apostrophe when entering the name.

Example: Susanne Prud'Homme  
Entry: Susanne Prudhomme

- A name which is listed with a hyphen SHOULD be entered with a hyphen.

Example: Karen Van-Lewis  
Entry: Karen Van-Lewis

- If a name is followed by Senior/Junior/Third or the roman numerals that signify such, these suffixes should be included as part of the name.

Example: Roger Jones, Jr.  
Entry: Roger Jones Jr

### Street Addresses

- A numerical address involving a street or avenue expressed in words is to be entered with numbers.

Example: 631 Fifty-Ninth Street  
Entry: 631 59th St

- A numerical address with a suffix (-st, -nd, -rd, -th) is to be entered with no blank spaces between number and suffix.

Example: 2204 Third St  
Entry: 2204 3rd St

- An address involving a directional description (north, south, east, west or any combination of two) is to be abbreviated.

Example: 91 Ridge Road, Northeast  
Entry: 91 Ridge RD NE

Example: 100 East Main Street  
Entry: 100 E Main St

- An address involving a post office box is to be entered with Post Office abbreviated as "P O" with a blank space between the "P" and the "O".

Example: Post Office Box 12349  
Entry: P O Box 12349

- An address involving street number and alpha letter is to be entered together without a space between the numeric and alphabetic characters.

Example: 3124-B King Drive  
Entry: 3124B King Dr

Example: 116 A North Hamilton Street  
Entry: 116A N Hamilton St

- An address listed as a fraction is to be entered with a slash (/) mark. One blank space is before and after the fraction.

Example: 103 and a half Tulip Drive, Northeast  
Entry: 103 1/2 Tulip Dr NE

- Enter apartment, suite, room or other unit number immediately after the street address (including any post-directionals such as NE) for mail addressed to occupants of multi-unit buildings.

Example: 234 Main Street Suite 100-A  
Entry: 234 Main St Ste 100-A

## Abbreviations

|                        |      |             |      |
|------------------------|------|-------------|------|
| Apartment              | Apt  | Place       | Pl   |
| Avenue                 | Ave  | Plaza       | Plz  |
| Building               | Bldg | Point       | Pt   |
| Boulevard              | Blvd | Road        | Rd   |
| Center                 | Ctr  | Rural Route | Rr   |
| Circle                 | Cir  | Route       | Rt   |
| Court                  | Ct   | Section     | Sect |
| Creek                  | Crk  | Station     | Sta  |
| Crescent               | Cres | Square      | Sq   |
| Drive                  | Dr   | Street      | St   |
| Highway Contract Route | Hcr  | Suite       | Ste  |
| Highway                | Hwy  | Terrace     | Ter  |
| Landing                | Ldng | Trail       | Trl  |
| Lane                   | La   | Turnpike    | Tpke |
| Parkway                | Pky  |             |      |

| VIRGINIA ELECTRONIC FILING REJECT CODES |        |   |
|---|--------|---|
| CODE                                    | NUMBER | EXPLANATION   |
| A                                       | 001    | Accepted for normal processing.   |
| R                                       | 002    | Form ID must equal "ST". Form Number must equal "0001". Form Occurrence must equal "01".Page Number must equal "PG01".  |
|   | 003    | not used  |
|   | 004    | not used  |
|   | 005    | not used  |
| R                                       | 006    | Primary SSN is a required field.  |
| R                                       | 007    | Primary SSN of the Tax Form cannot duplicate Primary SSN or Secondary SSN of any previously accepted electronic return for the current year.  |
| R                                       | 008    | State Code must equal "VA".   |
| R                                       | 009    | City Code - NO ENTRY ALLOWED.   |
| R                                       | 010    | Duplicate Declaration Control Number.   |
| R                                       | 011    | Declaration Control Number must be numeric.   |
| R                                       | 012    | Return Sequence Number must be numeric.   |
| R                                       | 013    | State Return Indicator - NO ENTRY ALLOWED.  |
| R                                       | 014    | When Direct Deposit information is present, Routing Transit Number must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32.   |
| R                                       | 015    | Depositor Account Number must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.  |
| R                                       | 016    | If Routing Transit Number and Depositor Account Number is significant, then Checking Account Indicator or Savings Account Indicator must equal "X". Both cannot equal "X".  |
| R                                       | 017    | On-Line indicator must equal "0".   |
| R                                       | 018    | Acknowledgment Mailbox ID is a required field.  |
| R                                       | 019    | Spouse's SSN is required if Filing Status equals "2", "3", or "4".  |
| R                                       | 020    | Secondary SSN of the Tax Form cannot duplicate Primary SSN or Secondary SSN of any previously accepted electronic return for the current tax year.  |
| R                                       | 021    | Name Line 1 is a required field and must not exceed 34 characters.  |
| R                                       | 022    | Name Line 1 cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. This field must not exceed 34 characters. |
| R                                       | 023    | Name Line 2 is required only for filing status "3" on Form 760, 760S, 760PY and only for filing status "3" and "4" on Form 763. This field must not exceed 34 characters.   |

| VIRGINIA ELECTRONIC FILING REJECT CODES |     |  |
|---|-----|--|
| R                                       | 024 | Name Line 2 is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%). This field must not exceed 34 characters.  |
| R                                       | 025 | Name Line 3 - NO ENTRY ALLOWED.  |
| R                                       | 026 | Address Line 1 is a required field and must not exceed 34 characters.  |
| R                                       | 027 | Address Line 1 is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha and numeric character. The only special characters permitted are space, hyphen (-), and slash (/). This field must not exceed 34 characters.                               |
| R                                       | 028 | Address Line 2 is for Care Of information only, alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha and numeric character. The only special characters permitted are space, hyphen (-), and slash (/). This field must not exceed 34 characters. |
| R                                       | 029 | City must be left-justified. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate.  |
| R                                       | 030 | City Code - NO ENTRY ALLOWED.  |
| R                                       | 031 | State Abbreviation must be significant and consistent with the standard state abbreviations issued by the Postal Service.  |
| R                                       | 032 | Zip Code must be within the valid ranges of zip codes listed for the corresponding State Abbreviation. The zip code cannot end in "00", with the exception of 20500 (the White House zip code).  |
| R                                       | 033 | City or County of residence is a required field. This must correspond with the Locality Code Table shown in Publication VA-1345.   |
| R                                       | 034 | Locality Code is a required field. This must be the corresponding number associated with the City or County listed in County Field.  |
| R                                       | 035 | City box or County box must equal "X". Both cannot equal "X".  |
| R                                       | 036 | Telephone Number - NO ENTRY ALLOWED.   |
| R                                       | 037 | Consistency Section - NO ENTRY ALLOWED.  |
| R                                       | 038 | Invalid Software Developer code.   |
| R                                       | 039 | Federal Data Flag must equal "V".  |
| R                                       | 040 | Virginia Form Code is a required field and must equal "L", "S", "P" or "N".  |
| R                                       | 041 | Filing Status is a required field and must equal "1", "2", "3" or "4".   |
| R                                       | 042 | When Filing Status equals "1", "2" or "3" on Forms 760 or 760PY, Column A of Tax Form should not be significant.   |
| R                                       | 043 | Head of Household box should only be significant if Filing Status equals "1".  |
| R                                       | 044 | When Head of Household box is significant and filing status equals "1", secondary SSN must not be significant.   |
| R                                       | 045 | Primary personal exemptions are a required field.  |

| VIRGINIA ELECTRONIC FILING REJECT CODES |     |  |
|---|-----|--|
| R                                       | 046 | Secondary personal exemptions should only be significant when filing status equals "4" on forms 760 and 760PY.   |
| R                                       | 047 | When transmitting in fixed or variable format, significant date fields must contain eight numeric characters in the following format: MMDDYYYY.  |
| R                                       | 048 | Dependent on another's return box must equal "X", otherwise blank.   |
| R                                       | 049 | Farmer/Fisherman box must equal "X", otherwise blank.  |
| R                                       | 050 | Additions on page 1 must equal additions on page 2. Form 760, line 7 must equal line 30; Form 760PY, line 7 must equal line 35; Form 763, line 7 must equal line 31.   |
| R                                       | 051 | Total line in Step 2 of forms 760, 760PY or 763 must be the sum of Federal Adjusted Gross Income and Additions.  |
| R                                       | 052 | Subtractions on page 1 must equal subtractions on page 2. Form 760, line 9 must equal line 37; Form 760PY, line 9 must equal line 38.  |
| R                                       | 053 | Virginia Adjusted Gross Income must be the difference between Total line and subtractions.   |
| R                                       | 054 | Virginia Itemized Deductions must be the difference between Total Federal Itemized Deductions and State and Local Income Taxes.  |
| R                                       | 055 | Itemized Deductions in column A plus column B of form 760 and 760PY must equal Virginia Itemized Deductions.   |
| R                                       | 056 | Standard Deduction must equal \$3,000 if filing status equals "1", unless taxpayer is claimed as a dependent on another's return. Standard deduction must equal \$5,000 if filing status equals "2" or "4". Standard Deduction must equal \$2,500 if filing status equals "3". |
| R                                       | 057 | Exemptions on line 12 of form 760 must equal multiples of \$800. If filing status equals "4", at least one exemption must be claimed in each column.   |
| R                                       | 058 | Total line in Step 3 of Form 760, 760PY and 763 must equal the sum of Standard/Itemized deductions plus exemptions and child and dependent care expenses.  |
| R                                       | 059 | Virginia Taxable Income difference between Virginia Adjusted Gross Income and Total in step 3 of form 760, 760PY and 763.  |
| R                                       | 060 | Tax must equal Taxable Income multiplied by the appropriate tax rate.  |
| R                                       | 061 | Total Tax must equal Tax or the sum of column A plus column B if filing status equals "4" on form 760 or 760PY.  |
| R                                       | 062 | Credits from Schedule CR are NOT ALLOWED.  |
| R                                       | 063 | Real Property Improvement Credit on Form 301 is NOT ALLOWED.   |
| R                                       | 064 | If Overpaid is significant and 760C Amount is greater than Overpaid, then Amount Owed must be significant. If Overpaid, then Amount Owed cannot be significant.  |
| R                                       | 065 | If Contributions and authorized deductions are significant, Schedule 1 or Schedule NPY must be significant.  |
| R                                       | 066 | All data records in a tax return must contain the same Primary SSN.  |

| VIRGINIA ELECTRONIC FILING REJECT CODES |     |   |
|---|-----|---|
| R                                       | 067 | If Total Payments are greater than Total Tax, and the total of Applied to Estimated Tax plus 760C Amount is equal to Overpaid, the Refund cannot be significant.      |
| R                                       | 068 | If Total Payments is greater than Total Tax, and the total of Applied to Estimated Tax plus 760C Amount is less than Overpaid, then Refund must be greater than zero. |
| R                                       | 069 | If Total Payments equals Total Tax, then the following fields cannot be significant Overpaid, Refund, and Applied to Estimated Tax.                                   |
| R                                       | 070 | For each occurrence of Form W-2, State Withholding cannot be greater than 25% of Wages.   |
| R                                       | 071 | For each occurrence of Form 1099-R, State Withholding cannot be greater than 25% of Gross Distribution.   |
| R                                       | 072 | For each occurrence of Form W-2G, State Withholding cannot be greater than 25% of Gross Distribution.   |

## LOCALITY CODES (NUMERICAL LISTING WHICH INCLUDES ONLY CITIES AND COUNTIES)

The locality codes that begin with 100 designates a county and the codes that begin with 200 designates a city.

|                           |                       |   |
|---------------------------|-----------------------|---|
| 100 - ACCOMMACK           | 151 - LANCASTER       | 205 - DANVILLE  |
| 101 - ALBEMARLE           | 152 - LEE             | 206 - FREDERICKSBURG  |
| 102 - ALLEGHANY           | 153 - LOUDOUN         | 207 - HAMPTON   |
| 103 - AMELIA              | 154 - LOUISA          | 208 - HARRISONBURG  |
| 104 - AMHERST             | 155 - LUNENBURG       | 209 - HOPEWELL  |
| 105 - APPOMATTOX          | 156 - MADISON         | 210 - LYNCHBURG   |
| 106 - ARLINGTON           | 157 - MATHEWS         | 211 - NEWPORT NEWS  |
| 107 - AUGUSTA             | 158 - MECKLENBURG     | 212 - NORFOLK   |
| 108 - BATH                | 159 - MIDDLESEX       | 213 - PETERSBURG  |
| 109 - BEDFORD COUNTY      | 160 - MONTGOMERY      | 214 - PORTSMOUTH  |
| 110 - BLAND               | 162 - NELSON          | 215 - RADFORD   |
| 111 - BOTETOURT           | 163 - NEW KENT        | 216 - RICHMOND CITY   |
| 112 - BRUNSWICK           | 165 - NORTHAMPTON     | 217 - ROANOKE CITY  |
| 113 - BUCHANAN            | 166 - NORTHUMBERLAND  | 219 - STAUNTON  |
| 114 - BUCKINGHAM          | 167 - NOTTOWAY        | 220 - SUFFOLK   |
| 115 - CAMPBELL            | 168 - ORANGE          | 221 - WILLIAMSBURG  |
| 116 - CAROLINE            | 169 - PAGE            | 222 - WINCHESTER  |
| 117 - CARROLL             | 170 - PATRICK         | 223 - MARTINSVILLE  |
| 118 - CHARLES CITY COUNTY | 171 - PITTSYLVANIA    | 225 - WAYNESBORO  |
| 119 - CHARLOTTE           | 172 - POWHATAN        | 226 - FALLS CHURCH  |
| 120 - CHESTERFIELD        | 173 - PRINCE EDWARD   | 227 - COLONIAL HEIGHTS  |
| 121 - CLARKE              | 174 - PRINCE GEORGE   | 228 - VIRGINIA BEACH  |
| 122 - CRAIG               | 176 - PRINCE WILLIAM  | 230 - COVINGTON   |
| 123 - CULPEPER            | 177 - PULASKI         | 231 - GALAX   |
| 124 - CUMBERLAND          | 178 - RAPPAHANNOCK    | 232 - NORTON  |
| 125 - DICKENSON           | 179 - RICHMOND COUNTY | 234 - FAIRFAX CITY  |
| 126 - DINWIDDIE           | 180 - ROANOKE COUNTY  | 235 - FRANKLIN CITY   |
| 128 - ESSEX               | 181 - ROCKBRIDGE      | 236 - CHESAPEAKE  |
| 129 - FAIRFAX COUNTY      | 182 - ROCKINGHAM      | 237 - LEXINGTON   |
| 130 - FAUQUIER            | 183 - RUSSELL         | 238 - EMPORIA   |
| 131 - FLOYD               | 184 - SCOTT           | 239 - SALEM   |
| 132 - FLUVANNA            | 185 - SHENANDOAH      | 240 - BEDFORD CITY  |
| 133 - FRANKLIN            | 186 - SMYTH           | 242 - MANASSAS  |
| 134 - FREDERICK           | 187 - SOUTHAMPTON     | 243 - MANASSAS PARK   |
| 135 - GILES               | 188 - SPOTSYLVANIA    | 244 - POQUOSON  |
| 136 - GLOUCESTER          | 189 - STAFFORD        |   |
| 137 - GOOCHLAND           | 190 - SURRY           |   |
| 138 - GRAYSON             | 191 - SUSSEX          | 300 - OUT OF STATE (this is to be<br>used <b>only</b> for taxpayers that lived<br>outside of VA on January 1st. |
| 139 - GREENE              | 192 - TAZEWell        |   |
| 140 - GREENSVILLE         | 193 - WARREN          |   |
| 141 - HALIFAX             | 195 - WASHINGTON      |   |
| 142 - HANOVER             | 196 - WESTMORELAND    |   |
| 143 - HENRICO             | 197 - WISE            |   |
| 144 - HENRY               | 198 - WYTHE           |   |
| 145 - HIGHLAND            | 199 - YORK            |   |
| 146 - ISLE OF WIGHT       | 200 - ALEXANDRIA      |   |
| 147 - JAMES CITY COUNTY   | 201 - BRISTOL         |   |
| 148 - KING GEORGE         | 202 - BUENA VISTA     |   |
| 149 - KING & QUEEN        | 203 - CHARLOTTESVILLE |   |
| 150 - KING WILLIAM        | 204 - CLIFTON FORGE   |   |



**LOCALITY CODES (ALPHA LISTING WHICH INCLUDES ALL CITIES, COUNTIES AND TOWNS)**

119 - ABILENE  
195 - ABINGDON  
100 - ACCOMAC  
136 - ACHILLES  
156 - ACHSAH  
196 - ACORN  
112 - ADSIT  
162 - AFTON  
104 - AGRICOLA  
125 - AILY  
171 - AJAX  
101 - ALBEMARLE  
101 - ALBERENE  
112 - ALBERTA  
114 - ALCOMA  
153 - ALDIE  
200 - ALEXANDRIA  
152 - ALFONSO  
102 - ALLEGHANY  
186 - ALLISON GAP  
177 - ALLISONIA  
116 - ALPS  
115 - ALTAVISTA  
141 - ALTON  
131 - ALUM RIDGE  
195 - ALVARADO  
159 - AMBURG  
103 - AMELIA  
104 - AMHERST  
178 - AMISSVILLE  
103 - AMMON  
192 - AMONATE  
216 - AMPHILL  
111 - AMSTERDAM  
114 - ANDERSONVILLE  
197 - ANDOVER  
129 - ANNANDALE  
112 - ANTE  
197 - APPALACHIA  
105 - APPOMATTOX  
170 - ARARAT  
153 - ARCOLA  
136 - ARK  
106 - ARLINGTON COUNTY  
106 - ARLINGTON HALL  
156 - ARODA  
162 - ARRINGTON  
183 - ARTRIP  
114 - ARVONIA  
153 - ASHBURN  
142 - ASHLAND  
119 - ASPEN  
100 - ASSAWOMAN  
186 - ATKINS  
100 - ATLANTIC  
107 - AUGUSTA COUNTY  
107 - AUGUSTA SPRINGS  
198 - AUSTINVILLE  
162 - AVON  
144 - AXTON

150 - AYLETT  
156 - AYLOR  
108 - BACOVA  
155 - BAGLEYS MILLS  
129 - BAILEYS CROSS  
ROADS  
172 - BALLSVILLE  
116 - BALTY  
156 - BANCO  
192 - BANDY  
197 - BANNER  
168 - BARBOURSVILLE  
163 - BARHAMSVILLE  
119 - BARNESVILLE  
118 - BARNETTS  
198 - BARREN SPRINGS  
125 - BARTLICK  
158 - BASKERVILLE  
144 - BASSETT  
110 - BASTIAN  
185 - BASYE  
108 - BATH  
101 - BATESVILLE  
146 - BATTERY PARK  
157 - BAVON  
207 - BAY  
165 - BAYFORD  
196 - BAYNESVILLE  
165 - BAYSIDE  
165 - BAYVIEW  
138 - BAYWOOD  
130 - BEALETON  
172 - BEAUMONT  
142 - BEAVERDAM  
157 - BEAVERLETT  
240 - BEDFORD CITY  
109 - BEDFORD COUNTY  
125 - BEE  
136 - BELLAMY  
100 - BELLE HAVEN  
200 - BELLE VIEW  
188 - BELMONT  
177 - BELSPRING  
152 - BEN HUR  
136 - BENA  
220 - BENNETTS CREEK  
180 - BENT MOUNTAIN  
193 - BENTONVILLE  
182 - BERGTON  
212 - BERKLEY  
121 - BERRYVILLE  
166 - BEVERLYVILLE  
109 - BIG ISLAND  
113 - BIG ROCK  
197 - BIG STONE GAP  
125 - BIRCHLEAF  
165 - BIRDSNEST  
192 - BISHOP  
158 - BLACKRIDGE  
160 - BLACKSBURG

167 - BLACKSTONE  
152 - BLACKWATER  
197 - BLACKWOOD  
171 - BLAIRS  
157 - BLAKES  
110 - BLAND  
125 - BLOWING ROCK  
100 - BLOXOM  
145 - BLUE GRASS  
111 - BLUE RIDGE  
192 - BLUEFIELD  
153 - BLUEMONT  
135 - BLUFF CITY  
157 - BOHANNON  
192 - BOISSEVAIN  
108 - BOLAR  
120 - BON AIR  
197 - BOND TOWN  
152 - BONNY BLUE  
133 - BOONE MILL  
101 - BOONESVILLE  
123 - BOSTON  
111 - BOTETOURT  
128 - BOWLERS WHARF  
116 - BOWLING GREEN  
121 - BOYCE  
101 - BOYD TAVERN  
158 - BOYDTON  
187 - BOYKINS  
158 - BRACEY  
187 - BRANCHVILLE  
169 - BRAND  
123 - BRANDY STATION  
128 - BRAYS  
125 - BREAKS  
132 - BREMO BLUFF  
165 - BRIDGETOWN  
182 - BRIDGEWATER  
156 - BRIGHTWOOD  
201 - BRISTOL  
176 - BRISTOW  
130 - BROAD RUN  
186 - BROADFORD  
216 - BROADROCK  
182 - BROADWAY  
112 - BRODNAX  
151 - BROOK VALE  
189 - BROOKE  
115 - BROOKNEAL  
166 - BROWNS STORE  
181 - BROWNSBURG  
193 - BROWNTOWN  
134 - BRUCETOWN  
149 - BRUINGTON  
112 - BRUNSWICK  
111 - BUCHANAN TOWN  
113 - BUCHANAN COUNTY  
114 - BUCKINGHAM  
154 - BUCKNER  
207 - BUCKROE BEACH

202 - BUENA VISTA  
158 - BUFFALO JUNCTION  
154 - BUMPASS  
166 - BURGESS  
129 - BURKE  
192 - BURKES GARDEN  
167 - BURKEVILLE  
108 - BURNSVILLE  
168 - BURR HILL  
159 - BUTYLO  
132 - BYBEE  
171 - CALLANDS  
166 - CALLAO  
133 - CALLAWAY  
130 - CALVERTON  
160 - CAMBRIA  
236 - CAMDEN MILLS  
186 - CAMP  
189 - CAMP BARRETT  
115 - CAMPBELL  
117 - CANA  
111 - CANNADY  
165 - CAPE CHARLES  
165 - CAPE CHARLES  
AF STATION  
165 - CAPEVILLE  
187 - CAPRON  
157 - CARDINAL  
137 - CARDWELL  
128 - CARET  
116 - CAROLINE COUNTY  
125 - CARRIE  
117 - CARROLL COUNTY  
146 - CARROLLTON  
146 - CARRSVILLE  
126 - CARSON  
124 - CARTERSVILLE  
183 - CARTERTON  
132 - CARYSBROOK  
130 - CASANOVA  
171 - CASCADE  
136 - CASH  
178 - CASTLETON  
183 - CASTLEWOOD  
180 - CATAWBA  
180 - CATAWBA  
SANATORIUM  
176 - CATHARPIN  
130 - CATLETT  
149 - CAUTHORNVILLE  
192 - CEDAR BLUFF  
128 - CENTER CROSS  
116 - CENTRAL POINT  
129 - CENTREVILLE  
110 - CERES  
128 - CHAMPLAIN  
128 - CHANCE  
188 - CHANCELLOR  
129 - CHANTILLY  
118 - CHARLES CITY  
119 - CHARLOTTE

119 - CHARLOTTE  
COURTHOUSE  
203 - CHARLOTTESVILLE  
158 - CHASE CITY  
171 - CHATHAM  
186 - CHATHAM HILL  
131 - CHECK  
165 - CHERITON  
176 - CHERRY HILL  
236 - CHESAPEAKE  
120 - CHESTER  
178 - CHESTER GAP  
120 - CHESTERFIELD  
116 - CHILESBURG  
186 - CHILHOWIE  
100 - CHINCOTEAGUE  
196 - CHISFORD  
159 - CHRISTCHURCH  
160 - CHRISTIANSBURG  
141 - CHRISTIE  
220 - CHUCKATUCK  
103 - CHULA  
126 - CHURCH ROAD  
159 - CHURCH VIEW  
236 - CHURCHLAND  
107 - CHURCHVILLE  
101 - CISMONT  
190 - CLAREMONT  
121 - CLARKE COUNTY  
158 - CLARKSVILLE  
170 - CLAUDVILLE  
136 - CLAY BANK  
172 - CLAYVILLE  
134 - CLEAR BROOK  
183 - CLEVELAND  
192 - CLIFFIELD  
104 - CLIFFORD  
129 - CLIFTON (TOWN)  
204 - CLIFTON FORGE  
102 - CLIFTONDALE  
195 - CLINCHBURG  
125 - CLINCHCO  
184 - CLINCHPORT  
125 - CLINTWOOD  
141 - CLOVER  
111 - CLOVERDALE  
141 - CLUSTER SPRINGS  
165 - COBBS  
157 - COBBS CREEK  
101 - COBHAM  
197 - COEBURN  
132 - COHASSET  
136 - COKE  
109 - COLEMAN FALLS  
196 - COLES POINT  
144 - COLLINSVILLE  
149 - COLOGNE  
196 - COLONIAL BEACH  
227 - COLONIAL HEIGHTS  
104 - COLONY  
132 - COLUMBIA  
185 - COLUMBIA FURNANCE

138 - COMERS ROCK  
200 - COMMUNITY  
113 - CONAWAY  
115 - CONCORD  
185 - CONICVILLE  
131 - COPPER HILL  
131 - COPPER VALLEY  
116 - CORBIN  
183 - COULWOOD  
113 - COUNCIL  
125 - COUNTS  
187 - COURTLAND  
101 - COVESVILLE  
230 - COVINGTON  
214 - CRADDOCK  
100 - CRADDOCKVILLE  
122 - CRAIG COUNTY  
122 - CRAIG SPRINGS  
107 - CRAIGSVILLE  
110 - CRANDON  
197 - CRANES NEST  
228 - CREEDS  
209 - CRESCENT HILL  
167 - CREWE  
182 - CRIDERS  
156 - CRIGLERSVILLE  
107 - CRIMORA  
198 - CRIPPLE CREEK  
220 - CRITTENDEN  
170 - CRITZ  
198 - CROCKETT  
134 - CROSS JUNCTION  
149 - CROUCH  
101 - CROZET  
137 - CROZIER  
119 - CRYSTAL CITY  
141 - CRYSTAL HILL  
119 - CULLEN  
123 - CULPEPER  
124 - CUMBERLAND  
149 - CUMNOR  
154 - DABNEYS  
148 - DAHLGREN  
176 - DALE CITY  
111 - DALEVILLE  
228 - DAM NECK  
195 - DAMASCUS  
112 - DANIELTOWN  
183 - DANTE  
205 - DANVILLE  
199 - DARE  
173 - DARLINGTON HGTS  
125 - DARWIN  
100 - DAUGHERTY  
113 - DAVENPORT  
100 - DAVIS WHARF  
182 - DAYTON  
212 - DE BREE  
236 - DEEP CREEK  
107 - DEERFIELD  
130 - DELAPLANE  
159 - DELTAVILLE

211 - DENBIGH  
190 - DENDRON  
141 - DENNISTON  
197 - DERBY  
111 - DESKINS  
126 - DEWITT  
125 - DICKENSON  
157 - DIGGS  
114 - DILLWYN  
126 - DINWIDDIE  
174 - DISPUTANTA  
166 - DITCHLEY  
157 - DIXIE  
145 - DOE HILL  
148 - DOGUE  
112 - DOLPHIN  
192 - DORAN  
197 - DORCHESTER  
142 - DOSWELL  
179 - DOWNINGS  
149 - DRAGONVILLE  
119 - DRAKES BRANCH  
177 - DRAPER  
187 - DREWRYVILLE  
183 - DRILL  
220 - DRIVER  
171 - DRY FORK  
152 - DRYDEN  
150 - DUANE  
177 - DUBLIN  
184 - DUFFIELD  
117 - DUGSPUR  
176 - DUMFRIES  
197 - DUNBAR  
128 - DUNBROOKE  
220 - DUNDALOW  
155 - DUNDAS  
184 - DUNGANNON  
129 - DUNN LORING  
128 - DUNNSVILLE  
136 - DUTTON  
183 - DYE  
139 - DYKE  
106 - EADS  
111 - EAGLE ROCK  
101 - EARLYSVILLE  
236 - EAST CHESAPEAKE  
181 - EAST LEXINGTON  
197 - EAST STONE GAP  
101 - EASTHAM  
165 - EASTVILLE  
165 - EASTVILLE STATION  
112 - EBONY  
220 - ECLIPSE  
148 - EDGEHILL  
112 - EDGERTON  
185 - EDINBURG  
166 - EDWARDSVILLE  
135 - EGGLESTON  
168 - EHEART  
190 - ELBERON  
138 - ELK CREEK

183 - ELK GARDEN  
137 - ELK HILL  
182 - ELKTON  
123 - ELKWOOD  
142 - ELLERSON  
160 - ELLISTON  
179 - EMMERTON  
195 - EMORY  
238 - EMPORIA  
133 - ENDICOTT  
150 - ENFIELD  
150 - EPWORTH  
196 - ERICA  
101 - ESMONT  
197 - ESSERVILLE  
128 - ESSEX  
156 - ETLAN  
120 - ETTRICK  
105 - EVERGREEN  
115 - EVINGTON  
152 - EWING  
197 - EXETER  
165 - EXMORE  
162 - FABER  
166 - FAIR PORT  
234 - FAIRFAX CITY  
129 - FAIRFAX COUNTY  
129 - FAIRFAX STATION  
181 - FAIRFIELD  
215 - FAIRLAWN  
226 - FALLS CHURCH  
192 - FALLS MILLS  
189 - FALMOUTH  
117 - FANCY GAP  
179 - FARMERS FORK  
173 - FARMVILLE  
179 - FARNHAM  
130 - FAUQUIER  
154 - FERNCLIFF  
133 - FERRUM  
144 - FIELDALE  
137 - FIFE  
111 - FINCASTLE  
185 - FISHERS HILL  
107 - FISHERSVILLE  
212 - FLEET  
178 - FLINT HILL  
131 - FLOYD  
132 - FLUVANNA  
179 - FONESWOOD  
126 - FORD  
109 - FOREST  
216 - FOREST HILL  
132 - FORK UNION  
104 - FORKS OF BUFFALO  
158 - FORKSVILLE  
129 - FORT BELVOIR  
184 - FORT BLACKMORE  
107 - FORT DEFIANCE  
211 - FORT EUSTIS  
210 - FORT HILL  
300 - FORT HUNT

155 - FORT MITCHELL  
207 - FORT MONROE  
106 - FORT MYER  
228 - FORT STORY  
185 - FORT VALLEY  
157 - FOSTER  
192 - FOSTERS FALLS  
138 - FOX  
151 - FOXWELLS  
129 - FRANCONIA  
235 - FRANKLIN CITY  
133 - FRANKLIN COUNTY  
165 - FRANKTOWN  
134 - FREDERICK COUNTY  
154 - FREDERICKS HALL  
206 - FREDERICKSBURG  
101 - FREE UNION  
112 - FREEMAN  
136 - FREEPORT  
125 - FREMONT  
138 - FRIES  
193 - FRONT ROYAL  
182 - FULKS RUN  
134 - GAINESBORO  
176 - GAINESVILLE  
231 - GALAX  
189 - GARRISONVILLE  
112 - GASBURG  
184 - GATE CITY  
139 - GEER  
200 - GEORGE  
WASHINGTON  
116 - GETHER  
152 - GIBSON STATION  
135 - GILES  
195 - GLADE SPRING  
133 - GLADEHILL  
162 - GLADSTONE  
115 - GLADYS  
181 - GLASGOW  
136 - GLASS  
143 - GLEN ALLEN  
135 - GLEN LYN  
111 - GLEN WILTON  
180 - GLENVAR  
171 - GLENWOOD  
136 - GLOUCESTER  
136 - GLOUCESTER POINT  
116 - GOLANSVILLE  
135 - GOLDBOND  
130 - GOLDVEIN  
166 - GONYON  
137 - GOOCHLAND  
109 - GOODE  
109 - GOODVIEW  
168 - GORDONSVILLE  
134 - GORE  
181 - GOSHEN  
199 - GRAFTON  
188 - GRANITE SPRINGS  
138 - GRANT  
168 - GRASSLAND

156 - GRAVES MILL  
191 - GRAY  
138 - GRAYSON  
236 - GREAT BRIDGE  
129 - GREAT FALLS  
173 - GREEN BAY  
100 - GREENBACKVILLE  
100 - GREENBUSH  
195 - GREENDALE  
139 - GREENE COUNTY  
195 - GREENFIELD  
181 - GREENLEE  
140 - GREENSVILLE  
COUNTY  
107 - GREENVILLE  
129 - GREENWAY  
101 - GREENWOOD  
149 - GRESSITT  
171 - GRETNA  
157 - GRIMSTEAD  
180 - GROSECLOSE  
182 - GROTTOS  
129 - GROVETON  
113 - GRUNDY  
154 - GUM SPRINGS  
157 - GWYNN  
100 - HACKSNECK  
137 - HADENSVILLE  
196 - HAGUE  
141 - HALIFAX  
157 - HALLIEFORD  
120 - HALLSBORO  
100 - HALLWOOD  
153 - HAMILTON  
173 - HAMPDEN SYDNEY  
207 - HAMPTON  
207 - HAMPTON INSTITUTE  
212 - HAMPTON ROADS  
187 - HANDSOM  
142 - HANOVER  
183 - HANSONVILLE  
193 - HAPPY CREEK  
100 - HARBORTON  
109 - HARDY  
159 - HARDYVILLE  
113 - HARMAN  
141 - HARMONY  
159 - HARMONY VILLAGE  
208 - HARRISONBURG  
107 - HARRISTON  
166 - HARRYHOGAN  
159 - HARTFIELD  
176 - HARTWOOD  
101 - HATTON  
136 - HAYES  
134 - HAYFIELD  
176 - HAYMARKET  
179 - HAYNESVILLE  
125 - HAYSI  
156 - HAYWOOD  
145 - HEAD WATERS  
108 - HEALING SPRINGS

159 - HEALYS  
101 - HEARDS  
166 - HEATHSVILLE  
126 - HEBORN  
149 - HELMET  
143 - HENRICO  
133 - HENRY  
144 - HENRY COUNTY  
129 - HERNDON  
142 - HEWLETT  
236 - HICKORY  
145 - HIGHLAND COUNTY  
143 - HIGHLAND SPRINGS  
145 - HIGHTOWN  
153 - HILLSBORO  
117 - HILLSVILLE  
184 - HILTONS OR HILTON  
182 - HINTON  
177 - HIWASSEE  
220 - HOBSON  
135 - HOGES CHAPEL  
109 - HOLCOMB ROCK  
220 - HOLLAND  
180 - HOLLINS  
180 - HOLLINS COLLEGE  
195 - HOLSTON  
111 - HOME CREEK  
183 - HONAKER  
156 - HOOD  
100 - HOPETON  
209 - HOPEWELL  
196 - HORNERS  
199 - HORNSBYVILLE  
100 - HORNTOWN  
192 - HORSEPEN  
100 - HORSEY  
108 - HOT SPRINGS  
101 - HOWARDSVILLE  
128 - HOWERTONS  
109 - HUDDLESTON  
157 - HUDGINS  
142 - HULAS  
130 - HUME  
129 - HUNTINGTON  
178 - HUNTLY  
113 - HURLEY  
171 - HURT  
128 - HUSTLE  
166 - HYACINTH  
197 - IMBODEN  
138 - INDEPENDANCE  
148 - INDEX  
113 - INDIAN GAP  
149 - INDIAN NECK  
131 - INDIAN VALLEY  
141 - INGRAM  
197 - INMAN  
149 - INO  
102 - IRON GATE  
160 - IRONTO  
151 - IRVINGTON  
137 - IRWIN

146 - ISLE OF WIGHT  
125 - ISOM  
198 - IVANHOE  
187 - IVOR  
101 - IVY  
205 - JAFFA  
159 - JAMAICA  
147 - JAMES CITY COUNTY  
136 - JAMES STORE  
147 - JAMESTOWN  
165 - JAMESVILLE  
191 - JARRATT  
171 - JAVA  
172 - JEFFERSON  
200 - JEFFERSON MANOR  
123 - JEFFERSONTON  
100 - JENKINS BRIDGE  
117 - JERICHO  
185 - JEROME  
148 - JERSEY  
103 - JETERSVILLE  
192 - JEWELL RIDGE  
113 - JEWELL VALLEY  
152 - JONESVILLE  
102 - JORDAN MINES  
100 - JUSTISVILLE  
219 - KABLE  
129 - KATHMOOR  
207 - KECOUGHTAN  
171 - KEELING  
113 - KEEN MOUNTAIN  
101 - KEENE  
182 - KEEZLETOWN  
100 - KELLER  
113 - KELSA  
228 - KEMPSVILLE  
155 - KENBRIDGE  
132 - KENTS STORE  
143 - KENWOOD  
152 - KEOKEE  
134 - KERNSTOWN  
101 - KESWICK  
119 - KEYSVILLE  
116 - KIDDS FORK  
151 - KILMARNOCK  
135 - KIMBALLTON  
149 - KING & QUEEN  
148 - KING GEORGE  
150 - KING WILLIAM  
196 - KINSALE  
158 - LA CROSSE  
157 - LABAN  
143 - LABURNUM MANOR  
182 - LACEY SPRING  
199 - LACKEY  
116 - LADYSMITH  
160 - LAFAYETTE  
168 - LAHORE  
129 - LAKE BARCROFT  
143 - LAKESIDE  
117 - LAMBSBURG  
151 - LANCASTER

|                       |                         |                           |
|-----------------------|-------------------------|---------------------------|
| 150 - LANESVILLE      | 176 - LYMAN PARK        | 151 - MERRY POINT         |
| 128 - LANEVIEW        | THOMASON PARK           | 207 - MESSICK             |
| 163 - LANEXA          | 115 - LYNCH STATION     | 100 - MESSONGO            |
| 207 - LANGLEY AFB     | 210 - LYNCHBURG         | 216 - METRO               |
| 143 - LAUREL          | 107 - LYN DHURST        | 172 - MICHAUX             |
| 117 - LAUREL FORK     | 183 - LYNN SPRING       | 107 - MIDDLEBROOK         |
| 112 - LAWRENCEVILLE   | 165 - MACHIPONGO        | 153 - MIDDLEBURG          |
| 183 - LEBANON         | 172 - MACON             | 159 - MIDDLESEX           |
| 185 - LEBANON CHURCH  | 156 - MADISON COUNTY    | 134 - MIDDLETOWN          |
| 125 - LECK            | 104 - MADISON HEIGHTS   | 130 - MIDLAND             |
| 152 - LEE COUNTY      | 156 - MADISON MILLS     | 120 - MIDLOTHIAN          |
| 211 - LEE HALL        | 168 - MADISON RUN       | 212 - MILAN               |
| 100 - LEE MONT        | 119 - MADISONVILLE      | 157 - MILES               |
| 113 - LEEMASTER       | 137 - MAIDENS           | 116 - MILFORD             |
| 153 - LEESBURG        | 102 - MALLOW            | 145 - MILL GAP            |
| 115 - LEESVILLE       | 137 - MANAKIN SABOT     | 108 - MILLBORO            |
| 141 - LENNIG          | 242 - MANASSAS CITY     | 108 - MILLBORO SPRING     |
| 156 - LEON            | 243 - MANASSAS PARK     | 151 - MILLENBECK          |
| 152 - LEONA MINES     | 160 - MANGO HICK        | 210 - MILLER PARK         |
| 196 - LERTY           | 103 - MANNBORO          | 101 - MILLER SCHOOL       |
| 150 - LESTER MANOR    | 150 - MANQUIN           | 128 - MILLERS TAVERN      |
| 166 - LEWISSETTA      | 129 - MANTUA            | 121 - MILLWOOD            |
| 237 - LEXINGTON       | 196 - MAPLE GROVE       | 168 - MINE RUN            |
| 147 - LIGHTFOOT       | 100 - MAPPSVILLE        | 154 - MINERAL             |
| 123 - LIGNUM          | 186 - MARION            | 107 - MINT SPRING         |
| 166 - LILIAN          | 165 - MARIONVILLE       | 166 - MISKIMON            |
| 193 - LIMETON         | 130 - MARKHAM           | 139 - MISSION HOME        |
| 153 - LINCOLN         | 130 - MARSHALL          | 123 - MITCHELLS           |
| 200 - LINCOLNIA       | 223 - MARTINSVILLE      | 157 - MOBJACK             |
| 193 - LINDEN          | 176 - MARUMSCO          | 100 - MODEST TOWN         |
| 101 - LINDSAY         | 111 - MARVIN            | 151 - MOLLUSK             |
| 182 - LINVILLE        | 136 - MARYUS            | 109 - MONETA              |
| 111 - LITHIA          | 149 - MASCOT            | 104 - MONROE              |
| 228 - LITTLE CREEK    | 208 - MASANETTA SPRINGS | 196 - MONROE HALL         |
| 149 - LITTLE PLYMOUTH | 162 - MASSIES MILL      | 162 - MONTEBELLO          |
| 191 - LITTLETON       | 157 - MATHEWS           | 145 - MONTEREY            |
| 151 - LITWALTON       | 120 - MATOACA           | 160 - MONTGOMERY          |
| 151 - LIVELY          | 149 - MATTAPONI         | 101 - MONTICELLO          |
| 220 - LLOYD PLACE     | 185 - MAURERTOWN        | 142 - MONTEPELIER         |
| 156 - LOCUST DALE     | 113 - MAVISDALE         | 168 - MONTEPELIER STATION |
| 168 - LOCUST GROVE    | 198 - MAX MEADOWS       | 196 - MONTROSS            |
| 159 - LOCUST HILL     | 113 - MAXIE             | 109 - MONTVALE            |
| 100 - LOCUSTVILLE     | 192 - MAXWELL           | 157 - MOON                |
| 228 - LONDON BRIDGE   | 141 - MAYO              | 151 - MORATTICO           |
| 125 - LONG BRANCH     | 125 - MCCLURE           | 130 - MORRISVILLE         |
| 115 - LONG ISLAND     | 160 - MCCOY             | 226 - MOSBY               |
| 110 - LONG SPUR       | 145 - MCDOWELL          | 172 - MOSELEY             |
| 128 - LORETTO         | 182 - MCGAHEYSVILLE     | 157 - MOTORUN             |
| 116 - LORNE           | 126 - MCKENNEY          | 182 - MOUNT CLINTON       |
| 129 - LORTON          | 129 - MCLEAN            | 182 - MOUNT CRAWFORD      |
| 166 - LOTTSBURG       | 170 - MEADOWS OF DAN    | 205 - MOUNT HERMON        |
| 153 - LOUDOUN         | 195 - MEADOWVIEW        | 113 - MOUNT HERON         |
| 154 - LOUISA          | 100 - MEARS             | 196 - MOUNT HOLLY         |
| 153 - LOVETTSVILLE    | 110 - MECHANICSBURG     | 185 - MOUNT JACKSON       |
| 162 - LOVINGSTON      | 142 - MECHANICSVILLE    | 128 - MOUNT LANDING       |
| 104 - LOWESVILLE      | 158 - MECKLENBURG       | 141 - MOUNT LAUREL        |
| 102 - LOWMOOR         | 173 - MEHERRIN          | 107 - MOUNT SIDNEY        |
| 109 - LOWRY           | 100 - MELFA             | 107 - MOUNT SOLON         |
| 153 - LUCKETTS        | 217 - MELROSE           | 129 - MOUNT VERNON        |
| 155 - LUNENBURG       | 195 - MENDOTA           | 134 - MOUNTAIN FALLS      |
| 169 - LURAY           | 112 - MEREDITHVILLE     | 108 - MOUNTAIN GROVE      |
| 196 - LYELLS          | 129 - MERRIFIELD        | 135 - MOUNTAIN LAKE       |

300 - MOUNTAIN LANDING  
138 - MOUTH OF WILSON  
166 - MUNDY POINT  
113 - MURPHY  
145 - MUSTOE  
111 - NACE  
220 - NANSEMOND  
104 - NAOLA  
135 - NARROWS  
115 - NARUNA  
165 - NASSAWADOX  
141 - NATHALIE  
181 - NATURAL BRIDGE  
136 - NAXERA  
125 - NEALY FORD  
196 - NEENAH  
162 - NELLYSFORD  
158 - NELSON  
162 - NELSON COUNTY  
100 - NELSONIA  
129 - NEW ALEXANDRIA  
114 - NEW CANTON  
122 - NEW CASTLE  
100 - NEW CHURCH  
107 - NEW HOPE  
163 - NEW KENT  
185 - NEW MARKET  
157 - NEW POINT  
177 - NEW RIVER  
177 - NEWBERN  
203 - NEWCOMB HALL  
129 - NEWINGTON  
157 - NEWPOINT  
135 - NEWPORT  
211 - NEWPORT NEWS  
187 - NEWSOMS  
149 - NEWTOWN  
184 - NICKELSVILLE  
108 - NIMROD HALL  
148 - NINDE  
176 - NOKESVILLE  
196 - NOMINI GROVE  
125 - NORA  
212 - NORFOLK  
214 - NORFOLK NAVAL  
SHIPYARD  
147 - NORGE  
157 - NORTH  
106 - NORTH ARLINGTON  
101 - NORTH GARDEN  
207 - NORTH HAMPTON  
195 - NORTH HOLSTON  
207 - NORTH PHOEBUS  
177 - NORTH PULASKI  
129 - NORTH SPRINGFIELD  
192 - NORTH TAZEWELL  
158 - NORTH VIEW  
228 - NORTH VA BEACH  
165 - NORTHAMPTON  
COUNTY  
166 - NORTHUMBERLAND  
COUNTY

236 - NORTHWEST  
232 - NORTON  
212 - NORVIEW  
162 - NORWOOD  
167 - NOTTOWAY  
136 - NUTTALL  
151 - NUTTSVILLE  
196 - OAK GROVE  
100 - OAK HALL  
156 - OAKPARK  
129 - OAKTON  
113 - OAKWOOD  
176 - OCCOQUAN  
228 - OCEAN PARK  
212 - OCEAN VIEW  
228 - OCEANA  
137 - OILVILLE  
196 - OLDHAMS  
138 - OLDTOWN  
214 - OLIVE  
125 - OMAHA  
100 - ONANCOCK  
157 - ONEMO  
100 - ONLEY  
119 - ONTARIO  
166 - OPHELIA  
168 - ORANGE  
154 - ORCHID  
136 - ORDINARY  
111 - ORISKANY  
185 - ORKNEY SPRINGS  
130 - ORLEAN  
197 - OSAKA  
151 - OTTOMAN  
169 - OVERALL  
148 - OWENS  
149 - OWENTON  
165 - OYSTER  
141 - PACES  
153 - PAEONIAN SPRINGS  
113 - PAGE  
169 - PAGE COUNTY  
122 - PAINT BANK  
100 - PAINTER  
151 - PALMER  
158 - PALMER SPRINGS  
132 - PALMYRA  
105 - PAMPLIN  
197 - PARDEE  
130 - PARIS  
225 - PARK  
200 - PARK FAIRFAX  
188 - PARKER  
100 - PARKSLEY  
211 - PARKVIEW  
230 - PARISH  
177 - PARROTT  
188 - PARTLOW  
116 - PASSING  
170 - PATRICK COUNTY  
170 - PATRICK SPRINGS  
113 - PATTERSON

128 - PAUL CROSS ROADS  
135 - PEARISBURG  
157 - PEARY  
104 - PEDLAR MILLS  
137 - PEMBERTON  
135 - PEMBROKE  
154 - PENDLETONS  
133 - PENHOOK  
182 - PENN LAIRD  
152 - PENNINGTON GAP  
116 - PENOLA  
136 - PERRIN  
213 - PETERSBURG  
119 - PHENIX  
153 - PHILOMONT  
207 - PHOEBUS  
113 - PILGRIM KNOB  
160 - PILOT  
226 - PIMMIT  
143 - PINE DELL  
136 - PINERO  
162 - PINEY RIVER  
171 - PITTSVILLE  
171 - PITTSYLVANIA  
149 - PLAIN VIEW  
195 - PLASTERCO  
192 - PLEASANT HILL  
228 - PLEASANT RIDGE  
182 - PLEASANT VALLEY  
104 - PLEASANTVIEW  
192 - POCAHONTAS  
120 - POCOSHOCK  
135 - POPLAR HILL  
244 - POQUOSON  
157 - PORT HAYWOOD  
182 - PORT REPUBLIC  
150 - PORT RICHMOND  
116 - PORT ROYAL  
214 - PORTSMOUTH  
188 - POST OAK  
200 - POTOMAC  
196 - POTOMAC MILLS  
197 - POUND  
192 - POUNDING MILL  
172 - POWHATAN  
113 - PRATER  
156 - PRATTS  
106 - PRESTON KING  
173 - PRINCE EDWARD  
174 - PRINCE GEORGE  
176 - PRINCE WILLIAM  
228 - PRINCESS ANNE  
101 - PROFFIT  
173 - PROSPECT  
163 - PROVIDENCE FORGE  
177 - PULASKI  
228 - PUNGO  
100 - PUNGOTEAGUE  
153 - PURCELLVILLE  
140 - PURDY  
176 - QUANTICO  
186 - QUARRY

|                        |                        |                          |
|------------------------|------------------------|--------------------------|
| 185 - QUICKSBURG       | 181 - ROCKBRIDGE       | 102 - SELMA              |
| 100 - QUINBY           | 181 - ROCKBRIDGE BATHS | 129 - SEVEN CORNERS      |
| 139 - QUINQUE          | 162 - ROCKFISH         | 185 - SEVEN FOUNTAINS    |
| 163 - QUINTON          | 182 - ROCKINGHAM       | 186 - SEVEN MILE FORD    |
| 158 - RADCLIFFE        | 142 - ROCKVILLE        | 143 - SEVEN PINES        |
| 215 - RADFORD          | 110 - ROCKY GAP        | 136 - SEVERN             |
| 215 - RADFORD COLLEGE  | 133 - ROCKY MOUNT      | 149 - SHACKLEFORDS       |
| 156 - RADIANT          | 197 - RODA             | 157 - SHADOW             |
| 166 - RAINSWOOD        | 160 - ROGERS           | 101 - SHADWELL           |
| 119 - RANDOLPH         | 148 - ROLLINS FORK     | 149 - SHANGHAI           |
| 181 - RAPHINE          | 152 - ROSE HILL        | 179 - SHARPS             |
| 123 - RAPIDAN          | 113 - ROSEANN          | 160 - SHAWSVILLE         |
| 116 - RAPPAHANNOCK     | 183 - ROSEDALE         | 169 - SHENANDOAH (TOWN)  |
| ACADEMY                | 162 - ROSELAND         | 185 - SHENANDOAH         |
| 178 - RAPPAHANNOCK     | 106 - ROSSLYN          | COUNTY                   |
| COUNTY                 | 153 - ROUND HILL       | 207 - SHERWOOD PARK      |
| 192 - RAVEN            | 113 - ROWE             | 148 - SHILOH             |
| 112 - RAWLINGS         | 113 - ROYAL            | 162 - SHIPMAN            |
| 130 - RECTORTOWN       | 189 - RUBY             | 200 - SHIRLEY DUKE       |
| 192 - RED ASH          | 139 - RUCKERSVILLE     | 117 - SHORTS CREEK       |
| 119 - RED HOUSE        | 138 - RUGBY            | 116 - SHUMANSVILLE       |
| 119 - RED OAK          | 198 - RURAL RETREAT    | 214 - SIMONSDALE         |
| 157 - REDART           | 146 - RUSHMERE         | 179 - SIMONSON           |
| 133 - REDWOOD          | 183 - RUSSELL          | 131 - SIMPSONS           |
| 166 - REEDVILLE        | 115 - RUSTBURG         | 182 - SINGERS GLEN       |
| 151 - REGINA           | 116 - RUTHER GLEN      | 125 - SKEETROCK          |
| 155 - REHOBOTH         | 118 - RUTHVILLE        | 140 - SKIPPERS           |
| 193 - RELIANCE         | 137 - SABOT            | 158 - SKIPWITH           |
| 130 - REMINGTON        | 236 - SAINT BRIDES     | 113 - SLATE              |
| 159 - REMLIK           | 152 - SAINT CHARLES    | 178 - SLATE MILLS        |
| 166 - REMO             | 185 - SAINT DAVIDS     | 146 - SMITHFIELD         |
| 141 - REPUBLICAN GROVE | CHURCH                 | 112 - SMOKY ORDINARY     |
| 146 - RESCUE           | 139 - SAINT GEORGE     | 186 - SMYTH              |
| 129 - RESTON           | 197 - SAINT PAUL -     | 188 - SNELL              |
| 210 - REUSENS          | 149 - SAINT STEPHENS   | 104 - SNOWDEN            |
| 123 - REVA             | CHURCH                 | 184 - SNOWFLAKE          |
| 128 - REXBURG          | 239 - SALEM            | 177 - SNOWVILLE          |
| 168 - RHOADESVILLE     | 186 - SALTVILLE        | 168 - SOMERSET           |
| 173 - RICE             | 159 - SALUDA           | 130 - SOMERVILLE         |
| 135 - RICH CREEK       | 149 - SALVIA           | 106 - SOUTH ARLINGTON    |
| 123 - RICHARDSVILLE    | 159 - SAMOS            | 141 - SOUTH BOSTON       |
| 192 - RICHLANDS        | 143 - SANDSTON         | 183 - SOUTH CLINCHFIELD  |
| 216 - RICHMOND CITY    | 137 - SANDY HOOK       | 230 - SOUTH COVINGTON    |
| 179 - RICHMOND COUNTY  | 171 - SANDY LEVEL      | 207 - SOUTH HAMPTON      |
| 143 - RIDGE            | 100 - SANFORD          | 158 - SOUTH HILL         |
| 144 - RIDGEWAY         | 220 - SARATOGA PLACE   | 223 - SOUTH MARTINSVILLE |
| 169 - RILEYVILLE       | 119 - SAXE             | 236 - SOUTH NORFOLK      |
| 160 - RINER            | 100 - SAXIS            | 217 - SOUTH ROANOKE      |
| 171 - RINGGOLD         | 136 - SCHLEY           | 187 - SOUTHAMPTON        |
| 135 - RIPPLEMEAD       | 205 - SCHOOLFIELD      | COUNTY                   |
| 207 - RIVERDALE        | 162 - SCHUYLER         | 116 - SPARTA             |
| 210 - RIVERMONT        | 184 - SCOTT COUNTY     | 198 - SPEEDWELL          |
| 193 - RIVERTON         | 141 - SCOTTSBURG       | 144 - SPENCER            |
| 197 - RIVERVIEW        | 101 - SCOTTSVILLE      | 178 - SPERRYVILLE        |
| 104 - RIVERVILLE       | 192 - SEABOARD         | 188 - SPOTSYLVANIA       |
| 123 - RIXEYVILLE       | 199 - SEAFORD          | 107 - SPOTTSWOOD         |
| 136 - ROANES           | 148 - SEALSTON         | 105 - SPOUT SPRING       |
| 217 - ROANOKE CITY     | 228 - SEAPINES         | 190 - SPRING GROVE       |
| 180 - ROANOKE COUNTY   | 228 - SEATAACK         | 129 - SPRINGFIELD        |
| 179 - ROBLEY           | 165 - SEAVIEW          | 111 - SPRINGWOOD         |
| 156 - ROCHELLE         | 187 - SEBRELL          | 114 - SPROUSES CORNER    |
| 137 - ROCK CASTLE      | 187 - SEDLEY           | 113 - STACY              |

189 - STAFFORD COUNTY  
135 - STAFFORDSVILLE  
132 - STAGE JUNCTION  
139 - STANARDSVILLE  
169 - STANLEY COUNTY  
144 - STANLEYTOWN  
143 - STAPLES MILL  
134 - STAR TANNERY  
137 - STATE FARM  
219 - STAUNTON  
107 - STEELES TAVERN  
134 - STEPHENS CITY  
134 - STEPHENSON  
153 - STERLING  
153 - STERLING PARK  
123 - STEVENSBURG  
149 - STEVENSVILLE  
109 - STEWERTSVILLE  
197 - STONEGA  
191 - STONY CREEK  
101 - STONY POINT  
159 - STORMONT  
185 - STRASBURG  
196 - STRATFORD  
216 - STRATFORD HILLS  
125 - STRATTON  
170 - STUART TOWN  
107 - STUARTS DRAFT  
142 - STUDLEY  
220 - SUFFOLK  
186 - SUGAR GROVE  
217 - SUGAR LOAF  
130 - SUMERDUCK  
134 - SUNNYSIDE  
129 - SUNSET HILL  
128 - SUPPLY  
190 - SURRY  
157 - SUSAN  
191 - SUSSEX  
126 - SUTHERLAND  
171 - SUTHERLIN  
104 - SWEET BRIAR  
102 - SWEET CHALYBEATE  
150 - SWEET HALL  
182 - SWIFTRUN  
107 - SWOOPE  
183 - SWORDS CREEK  
133 - SYDNORSVILLE  
117 - SYLVATUS  
156 - SYRIA  
159 - SYRINGA  
199 - TABB  
197 - TACOMA  
124 - TAMWORTH  
100 - TANGIER  
192 - TANNERSVILLE  
128 - TAPPAHANNOCK  
125 - TARPON  
100 - TASLEY  
195 - TAYLORS VALLEY  
192 - TAZEWELL  
100 - TEMPERANCEVILLE

200 - TEMPLE TRAILER  
196 - TEMPLEMAN  
148 - TETOTUM  
109 - THAXTON  
130 - THE PLAINS  
135 - THESSALIA  
212 - THOMAS CORNER  
176 - THOMASON PARK  
188 - THORNBURG  
136 - TIDEMILL  
179 - TIDEWATER  
210 - TIMBERLAKE  
182 - TIMBERVILLE  
125 - TINY  
192 - TIPTOP  
147 - TOANO  
185 - TOMS BROOK  
197 - TOMS CREEK  
113 - TOOKLAND  
159 - TOPPING  
165 - TOWNSEND  
125 - TRAMMEL  
154 - TREVILIANS  
176 - TRIANGLE  
112 - TRIPLET  
138 - TROUT DALE  
111 - TROUTVILLE  
132 - TROY  
149 - TRUHART  
196 - TUCKER HILL  
163 - TUNSTALL  
141 - TURBEVILLE  
156 - TWYMANS MILL  
162 - TYE RIVER TYRO  
129 - TYSONS CORNER  
133 - UNION HALL  
158 - UNION LEVEL  
168 - UNIONVILLE  
212 - UNITED STATES  
NAVAL BASE  
143 - UNIVERSITY OF  
RICHMOND  
156 - UNO  
130 - UPPERVILLE  
128 - UPRIGHT  
159 - URBANNA  
112 - VALENTINES  
145 - VANDERPOOL  
113 - VANSANT  
113 - VENIA  
141 - VERNON HILL  
107 - VERONA  
170 - VESTA  
181 - VESUVIUS  
160 - VICKER  
155 - VICTORIA  
129 - VIENNA  
178 - VIEWTOWN  
179 - VILLAGE  
109 - VILLAMONT  
130 - VINT HILL FARMS  
STATION

180 - VINTON  
141 - VIRGILINA  
228 - VIRGINIA BEACH  
138 - VOLNEY  
100 - WACHAPREAGUE  
133 - WAIDSBORO  
159 - WAKE  
191 - WAKEFIELD  
149 - WALKERTON  
195 - WALLACE  
100 - WALLOPS ISLAND  
166 - WALMSLEY  
213 - WALNUT HILL  
146 - WALTERS  
212 - WARDS CORNER  
165 - WARDTOWN  
136 - WARE NECK  
112 - WARFIELD  
108 - WARM SPRINGS  
159 - WARNER  
101 - WARREN  
193 - WARREN COUNTY  
130 - WARRENTON  
179 - WARSAW  
211 - WARWICK  
178 - WASHINGTON TOWN  
195 - WASHINGTON  
COUNTY  
196 - WASHINGTONS  
BIRTHPLACE  
159 - WATER VIEW  
153 - WATERFORD  
193 - WATERLICK  
100 - WATTSVILLE  
191 - WAVERLY  
225 - WAYNESBORO  
184 - WEBER CITY  
148 - WEEDONVILLE  
151 - WEEMS  
165 - WEIRWOOD  
107 - WEST AUGUSTA  
236 - WEST CHESAPEAKE  
226 - WEST FALLS CHURCH  
212 - WEST NORFOLK  
150 - WEST POINT  
129 - WEST SPRINGFIELD  
196 - WESTMORELAND  
216 - WESTWOOD  
107 - WEYERS CAVE  
220 - WHALEYVILLE  
134 - WHITACRE  
135 - WHITE GATE  
101 - WHITE HALL  
136 - WHITE MARSH  
112 - WHITE PLAINS  
121 - WHITE POST  
151 - WHITE STONE  
160 - WHITE THORNE  
138 - WHITETOP  
113 - WHITEWOOD  
136 - WICOMICO  
166 - WICOMICO CHURCH

132 - WILDWOOD  
221 - WILLIAMSBURG  
108 - WILLIAMSVILLE  
131 - WILLIS  
165 - WILLIS WHARF  
143 - WILLOW LAWN  
129 - WILLSTON  
132 - WILMINGTON  
126 - WILSONS  
222 - WINCHESTER  
146 - WINDSOR  
162 - WINGINA  
123 - WINSTON  
162 - WINTERGREEN  
120 - WINTERPOCK  
133 - WIRTZ  
197 - WISE  
100 - WITHAMS  
113 - WOLFORD  
156 - WOLFTOWN  
156 - WOODBERRY FOREST  
176 - WOODBRIDGE  
176 - WOODBRIDGE  
MARUMSCO  
116 - WOODFORD  
117 - WOODLAWN  
107 - WOODROW WILSON  
136 - WOODS CROSS  
ROADS  
185 - WOODSTOCK  
178 - WOODVILLE  
152 - WOODWAY  
170 - WOOLWINE  
173 - WORSHAM  
212 - WRIGHT  
119 - WYLLIESBURG  
195 - WYNDALE  
207 - WYTHER  
198 - WYTHER COUNTY  
198 - WYTHERVILLE  
191 - YALE  
192 - YARDS  
199 - YORK COUNTY  
242 - YORKSHIRE  
199 - YORKTOWN  
196 - ZACATA  
136 - ZANONI  
185 - ZEPP  
146 - ZUNNI