

# **VIRGINIA DEPARTMENT OF TAXATION**



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

Publication VA-1345  
(Tax Year 2003)

Revised 12/01/03

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## INTRODUCTION

Welcome to the Virginia Department of Taxation's Federal/State Electronic Filing Program. Over 900,000 Virginia returns were processed electronically last year. The department anticipates receiving 1.2 million returns for tax year 2003.

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 2003)* 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 2003)*

Publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2003)*

Publication 1436, *Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 2003)*

### 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 2003)*

Publication VA-1436, *Virginia Department of Taxation Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 2003)*

## CALENDAR

### For Tax Period January 1, 2003 to December 31, 2003

Begin Federal/State Software Testing	*November 14, 2003
Begin Transmitting Returns to IRS/VA Department of Taxation	*January 26, 2004
Last Date to Transmit VA Returns Electronically	*October 22, 2004

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

## CONTACT TELEPHONE NUMBERS

### Taxpayers

Taxpayers should contact Customer Services for assistance.

Tele-Tax refund information (available 24 hrs)	(804) 367-2428
Customer Service Representative (Mon-Fri, 8:30 a.m. to 4:30 p.m.)	(804) 367-8031

Customer Services e-mail address: *tax-indivtrn@state.va.us*

### EROs, Transmitters and Software Developers

EROs, Transmitters and Software Developers should contact the Electronic Filing Help Desk for assistance.

Help Desk (Monday through Friday, 8:30 a.m. to 4:30 p.m.) ( <i>elfcoordinator@tax.state.va.us</i> )	(804) 367-6100
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Coordinator – Kerry Williams ( <i>kwilliams@tax.state.va.us</i> )	(804) 367-0240
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Analyst-Tina Thoummarath ( <i>tthoummarath@tax.state.va.us</i> )	(804) 367-6100
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FAX	(804) 367-0224
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Virginia Department of Taxation web site: *www.tax.state.va.us*

## FEDERAL/STATE ELECTRONIC FILING

### New for 2003

#### 1. Tax Credit for Low Income Individuals-Eligible Exemptions

In past years, the maximum number of eligible exemptions for the credit acceptable for electronic filing has been six. For tax year 2003, the number of eligible exemptions acceptable for electronic filing is unlimited. More than 4 dependents may now be used to compute the poverty guideline. Although only four dependents may be sent in the electronic record, the total number of exemptions on line 9 of 760CG page 2 should account for all dependents, including those in excess of four.

#### 2. New Frequently Asked Questions section.

This is a new section in Publication VA-1345 that details the questions frequently received by the Help Desk and their responses.

#### 3. New Common Mistakes and Their Reject Codes section.

This is a new section in Publication VA-1345 that details the most common mistakes made on electronic returns, the associated reject codes, and how to avoid or correct the problem.

## Frequently Asked Questions

### 1. Do I have to register with Virginia as an e-file provider?

You are automatically eligible to transmit Virginia returns if registered with the IRS to file electronically.

### 2. Do I have to mail a copy of my IRS application, Form 8633, to Virginia?

No, you are not required to submit documentation to the department.

### 3. Do I have to mail Form VA-8453 to the Virginia?

No, Form VA-8453, with the required attachments, should be retained by the preparer or taxpayer, if self-prepared, for a minimum of three years from the due date of the return or the filing date, whichever is later.

### 4. When will the refund be issued?

Taxpayers should be in receipt of their refunds within two week's of the department's acknowledgement.

### 5. Who should I contact if I have a question about an e-filed return?

Taxpayers should contact the Office of Customer Services at (804) 367-8031, Mon-Fri, 8:30 a.m.-4:30 p.m. or via e-mail at [tax-indivtrn@state.va.us](mailto:tax-indivtrn@state.va.us). Tax preparers, software vendors, and EROs should contact the e-file Help Desk at (804) 367-6100 or via e-mail at [elfcoordinator@tax.state.va.us](mailto:elfcoordinator@tax.state.va.us).

### 6. Where should I mail my payment and the 760-PMT, Payment Voucher?

The payment and voucher should be mailed to the Virginia Department of Taxation, PO Box 1478, Richmond, VA 23218-1478.

## Common Mistakes and Their Reject Codes

### 1. Missing or Invalid Locality Code

Reject Code 034-Most often the locality code for the taxpayer's residency on Forms 760CG, 760PY, or 763 or for the business location on Schedule FED is missing or invalid. The locality code should always be a three digit numeric code. The most common mistake is a missing preceding zero. Please refer to the Appendix for a listing of the locality codes (federal FIPS code).

### 2. Missing or Invalid Taxpayer or Spouse Name

Reject Code 027-Most often the name for either the taxpayer or spouse is not submitted in its entirety.

For example, the spouse's last name may be missing. The names for both the taxpayer and spouse should be keyed in its entirety to avoid a reject.

### **3. Missing Checking or Savings Account Indicator for Direct Deposit**

Reject Code 013-Most often direct deposit information does not indicate whether the account is a checking or savings account. You should verify whether the checking or savings account is indicated before transmitting or retransmitting the return.

### **4. The state for which state withholdings were paid on Forms W-2, W-2G, and 1099R should show the state abbreviation VA if withholdings were paid to Virginia**

Reject Code 090-Most often the state abbreviation is missing on a Form W-2, W-2G, or 1099R. If Virginia withholdings are being claimed on the tax return, the state abbreviation must be VA on Forms W-2, W-2G, or 1099R.

## **Federal/State Electronic Filing Process**

EROs and transmitters accepted into the IRS Electronic Filing Program and the Virginia Electronic Filing Program may file both the federal return and the state return in one transmission to the Internal Revenue Service. Virginia also participates in the IRS State Only Program where returns may also be transmitted separate from the federal return.

Both the IRS and the Virginia Department of Taxation must certify the software used to transmit the data.

The IRS acts as a conduit through which the Virginia Department of Taxation will retrieve the state data for processing. The IRS will acknowledge acceptance of the federal data and receipt of the state data. The Virginia Department of Taxation will acknowledge acceptance 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-1436, *Virginia Department of Taxation Test Package for Electronic Filing of Individual Income Tax Returns*. Developers will be notified via e-mail upon successful completion of the software testing.

### **EROs/Transmitters**

The VA-8633, *Application to Participate in the Electronic Filing Program* has been **eliminated**. You are automatically accepted into Virginia's e-file program if you are registered with the Internal Revenue Service to participate as an ERO or transmitter.

## **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. The electronic portion of the return consists of the Form 760CG, 760PY, 763, and complete copy of the federal return. The nonelectronic portion of the Virginia return (to be retained by ERO for a minimum of three years) consists of 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. The Virginia Department of Taxation may request the nonelectronic portion of the Virginia return for audit purposes.

### **Acceptable Virginia Returns**

In addition to the returns accepted for federal electronic filing listed in the IRS Publication 1345 for 2003, the most popular forms, schedules and certain items on the Virginia return that can be transmitted electronically are as follows:

1. resident return (Form 760CG)
2. part year resident return (Form 760PY)
3. nonresident return (Form 763)
4. balance due returns
5. federal schedules 1, 2, 3, A, B, C, C-EZ, D, E, EIC, F, H and R
6. federal forms 1099-R, W-2, W-2G, 2106, 2119, 2441, 4562, 8283, and 8829
7. returns containing certain "Other Subtractions"
8. returns containing extension payments
9. returns containing estimated payments
10. returns containing Schedule NPY, ADJ, and FED

### **Unacceptable Virginia Returns**

In addition to the returns excluded from federal electronic filing listed in Publication 1345 for tax year 2003, 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, 2003 to December 31, 2003
6. returns containing certain "Other Subtractions"
7. returns containing Form 4852, 1099G, or 1099MISC
8. 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 marks such as commas, periods, or extra spaces. If taxpayers are filing jointly, the names for the primary and secondary taxpayer on the Virginia return may not be more than 34 letters and spaces each. If you file a return with more than 34 letters and spaces for the primary or secondary taxpayer, 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**

There is a three-digit code that is assigned to each city or county in Virginia that must appear on the electronic return when it is filed. The code must match the city or county that the taxpayer resided in on January 1, 2004. Some software packages require that the name of the city or county is entered. The software will then automatically enter the corresponding 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.

If Federal Schedules C, C-EZ, F and/or 4562 are filed, the Business Locality Code is also a required field on the Virginia Schedule FED. The code must match the city or county for which the business is located. As with residential locality codes, software packages may automatically input the locality code for the business or require that it be manually inputted.

In the Appendix there is a list of the possible locality codes that must appear on the return.

### **TRANSMITTING THE VIRGINIA ELECTRONIC RETURN**

The Virginia return data must be transmitted to the Internal Revenue Andover Service in accordance with 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. If your software package offers State Only Filing, you have the option of filing the state return separate from the federal return.

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 and state return is transmitted together and the federal return data is rejected, the state return will not be made available to the department. Once corrections have been made, both returns should be retransmitted in one transmission unless your software package offers State Only Filing where they may be retransmitted separately. If only the state return is rejected, it may be retransmitted through the IRS State Only Filing program once corrected, provided this option is included in the software package being used. Otherwise, the corrected return should be filed on paper.

## **ACKNOWLEDGMENT OF VIRGINIA ELECTRONIC RETURNS**

Virginia state acknowledgements are provided in conjunction with the Tax Return Acknowledgement Service (StAck). Program participants that must directly access StAck to retrieve their state acknowledgments will be required to register with the new service provider. You should be aware that there is 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 StAck. 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 ERO must retain the completed forms and attachments in their office once the Virginia acknowledgment is received. They should be filed by Declaration Control Number and maintained for a minimum of three years from the due date of the return or the filing date, whichever is later. For self prepared returns, the taxpayer must retain the forms. The Virginia Department of Taxation may request these documents for audit purposes. For rejected returns, Form VA-8453 becomes insignificant. Please do not mail this form and/or its attachments to the department.

**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 760CG, 760PY, or 763. These entries must match the entries on the corresponding lines of the electronic return. Enter whole dollars only.

## **Part II Direct Deposit**

If the refund is to be deposited to the taxpayer's bank account, enter the information for the financial institution.

**NOTE:** *The Virginia refund and the Internal Revenue Service refund may be deposited to different financial institutions and bank accounts.*

## **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 are required attachments. Form 4852, Substitute Form W-2, or computer-generated copies are **NOT** acceptable documents.

## **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, and the Virginia taxable income changes by more than \$25 or the state refund changes by more than \$5, the ERO must have the taxpayer sign a corrected Form VA-8453. Non-substantive changes are permissible if the person making the corrections initials the changes.

## **REFUNDS**

Taxpayers may elect to have their 2003 tax refund paid in one of the following ways:

1. Paper check
2. Deposited directly into their checking or savings account
3. Credit the overpayment to their 2004 estimated income taxes or consumer's use tax
4. Voluntary Contributions

## **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 contacting Customer Services to inquire on 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 EROs 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 courts 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.*

*Some financial institutions may not accept direct deposits into an account that is payable through another bank or financial institution, including credit unions.*

Taxpayers should be advised to contact their financial institution and verify their bank statements to determine whether a direct deposit has been received before contacting Customer Services to inquire on the status of a direct deposit.

### **Refund Anticipation Loans**

The Virginia Department of Taxation neither supports nor prohibits Refund Anticipation Loans (RALs). The agency and the State Treasurer's Office are not and will not be liable for any loss suffered by the taxpayer or 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 courts system, or the IRS.

**NOTE:** *The Virginia Department of Taxation will not be able to provide your client with specific details regarding RALs. 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 courts 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 in writing if refunds are withheld.

Taxpayers should contact their bank and double check their account statements about delayed direct deposits before calling the Department of Taxation. Most direct deposit traces conducted by the Department shows funds being properly credited to the taxpayer's account.

Taxpayers may inquire about the status of their refund by calling the Tele-tax line at (804) 367-2428, 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. Form 760-PMT is only to be used in the case of a balance due resulting from an electronically filed tax return. This form is found in tax preparation packages. Vouchers do not have to be mailed at the same time the electronic return is filed. However, taxpayers should be made aware that payments for tax due should be postmarked by May 1. Returns filed or payments made after the due date will be subject to applicable penalties and interest. The payment and voucher should be mailed to the Virginia Department of Taxation, PO Box 1478, Richmond, VA 23218-1478.

Any tax due return that is 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 IRS Publications 1345, 1346, 1436 and 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 electronic transmission to the Internal Revenue Service will be considered the filing date for a Virginia return received electronically.

### **Deadline for Filing**

The Virginia Department of Taxation will accept electronically filed Virginia individual income tax returns that have been submitted for transmission to the IRS Andover Service Center through October 22, 2004. Any Virginia return submitted after this date 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, 2004.

### **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. Taxpayers also have the option of using the Department's free on-line ([www.tax.state.va.us](http://www.tax.state.va.us)) filing method, iFile. Taxpayers may also qualify for Telefile if they have received a Telefile booklet from the Department.

### **Acknowledgments**

The Virginia Department of Taxation will acknowledge receipt of the state data from the IRS through the Tax Return Acknowledgement Service (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. To help identify the cause of rejection, the error reject codes and their explanations have been included in the Appendix of this publication. Rejected Virginia returns may be retransmitted after corrections are made, provided your software package allows for State Only Filing. Otherwise, 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, 2004. As stated previously, qualified taxpayers may opt to file on-line ([www.tax.state.va.us](http://www.tax.state.va.us)) through iFile or by phone through Telefile.

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 state acknowledgment from StAck.

Any correspondence concerning errors made on an electronically filed return will be directed to the taxpayer. Taxpayers and preparers should respond to the telephone numbers and addresses as directed in the correspondence.

## E-FILE CHECKLIST

- Double check to make sure the Virginia forms and attachments are eligible for electronic filing.
- Have the taxpayer complete and sign Form VA-8453.
- Make sure the name(s) and Social Security Number(s) are correct on Form VA-8453.
- Use only whole dollar amounts.
- Make sure direct deposit information for the state is specified if the taxpayer(s) chooses this as the method for receiving their state refund.
- Make sure the correct FIPS code is used as the locality code.
- Have the taxpayer(s) sign all documents requiring an original signature including Forms 8453, VA-8453, 1040(A, EZ), and 760CG(PY, 763).
- Attach all state copies of Forms W-2, 1099-R, and W-2G to the original signature form, VA-8453, and retain for a minimum of three years. Do not mail forms to the Virginia Department of Taxation.
- Virginia participates in the Federal/State e-file program as a piggyback state. Electronically transmit the federal and state data at the same time unless your software package allows for State Only Filing where the federal and state return may be transmitted separately.
- Retrieve the IRS acknowledgement.
- Retrieve the state acknowledgement.
- If the IRS has accepted the federal return and the state return has been rejected. The corrected Virginia return may be retransmitted if the software package being used allows for State Only Filing. Otherwise, a paper return must be submitted 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, 2004. Taxpayers may also opt to file returns via the Internet using the department's iFile function or Telefile program.
- Tax due payments must be made by mailing a check accompanied by Form 760-PMT, Payment Voucher, to the following address:

Virginia Department of Taxation  
PO Box 1478  
Richmond, VA 23218-1478

- Copies of the electronic return are to be given to the taxpayer(s) after receipt of an accepted acknowledgement.

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

P.O. Box 27423  
Richmond, VA 23261-7423



# **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 that 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 that 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-directional 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		

## LOCALITY CODES

City Name	FIPS Code	County Name	FIPS Code
Alexandria	510	Accomack	001
Bedford	515	Albemarle	003
Bristol	520	Alleghany	005
Buena Vista	530	Amelia	007
Charlottesville	540	Amherst	009
Chesapeake	550	Appomattox	011
Colonial Heights	570	Arlington	013
Covington	580	Augusta	015
Danville	590	Bath	017
Emporia	595	Bedford	019
Fairfax	600	Bland	021
Falls Church	610	Botetourt	023
Franklin	620	Brunswick	025
Fredericksburg	630	Buchanan	027
Galax	640	Buckingham	029
Hampton	650	Campbell	031
Harrisonburg	660	Caroline	033
Hopewell	670	Carroll	035
Lexington	678	Charles City	036
Lynchburg	680	Charlotte	037
Manassas	683	Chesterfield	041
Manassas Park	685	Clarke	043
Martinsville	690	Craig	045
Newport News	700	Culpeper	047
Norfolk	710	Cumberland	049
Norton	720	Dickenson	051
Petersburg	730	Dinwiddie	053
Poquoson	735	Essex	057
Portsmouth	740	Fairfax	059
Radford	750	Fauquier	061
Richmond	760	Floyd	063
Roanoke	770	Fluvanna	065
Salem	775	Franklin	067
Staunton	790	Frederick	069
Suffolk	800	Giles	071
Virginia Beach	810	Gloucester	073
Waynesboro	820	Goochland	075
Williamsburg	830	Grayson	077
Winchester	840	Greene	079

County Name	FIPS Code	County Name	FIPS Code
Greensville	081	Scott	169
Halifax	083	Shenandoah	171
Hanover	085	Smyth	173
Henrico	087	Southampton	175
Henry	089	Spotsylvania	177
Highland	091	Stafford	179
Isle of Wight	093	Surry	181
James City	095	Sussex	183
King & Queen	097	Tazewell	185
King George	099	Warren	187
King William	101	Washington	191
Lancaster	103	Westmoreland	193
Lee	105	Wise	195
Loudoun	107	Wythe	197
Louisa	109	York	199
Lunenburg	111		
Madison	113		
Mathews	115		
Mecklenburg	117		
Middlesex	119		
Montgomery	121		
Nelson	125		
New Kent	127		
Northampton	131		
Northumberland	133		
Nottoway	135		
Orange	137		
Page	139		
Patrick	141		
Pittsylvania	143		
Powhatan	145		
Prince Edward	147		
Prince George	149		
Prince William	153		
Pulaski	155		
Rappahannock	157		
Richmond	159		
Roanoke	161		
Rockbridge	163		
Rockingham	165		
Russell	167		

Note: **Clifton Forge** residents should use the locality code for Alleghany (005).

## REJECT CODES

10/24/03

REJECT CODE	REJECT NUMBER	FORM & LINE NUMBER	EXPLANATION
R	004		<p>Money amount fields must contain whole dollars (no cents).</p> <p>When a field is designed as N (positive only), the field must be present and must contain an amount greater than or equal to zero.</p> <p>When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified:</p> <p>Year fields with a length of four positions = YYYY  Date fields with six positions = MMYYYY  Date fields with eight positions = MMDDYYYY</p> <p>All alphanumeric fields must be left justified (and blank-filled when transmitting in fixed format) unless otherwise specified.</p> <p>The allowable characters for alphanumeric fields are:  A-Z, 0-9, space, % (percent), , (comma), . (period), - (hyphen or minus sign), &lt; (less than sign), ( ) (parentheses), and : (colon).</p> <p>The allowable characters for numeric fields are:</p> <p>The numbers 0-9 and - (hyphen or minus sign)</p>
R	006		Primary SSN (Field 003) is a required field.
R	007		Primary SSN (Field 003) or Secondary SSN (Field 055) cannot duplicate Primary SSN (Field 003) or Secondary SSN (Field 055) of any previously accepted electronic return for the current year.
R	008		Maximum Field Length Exceeded
R	009		Duplicate Field Number
R	010		Invalid Field Number
R	011		Invalid Type
R	012		Invalid Field Sequence
R	013		Either Checking Account (Field 040) or Savings Account (Field 048) must be indicated when Bank Routing Number (Field 030) and Bank Account Number (Field 035) are present.
R	014		NOT USED
R	015		Depositor Account Number (Field 035) 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.

<b>REJECT CODE</b>	<b>REJECT NUMBER</b>	<b>FORM &amp; LINE NUMBER</b>	<b>EXPLANATION</b>
R	016		NOT USED
R	017		NOT USED
R	018		StAck Acknowledgment Mailbox ID (Field 052-1) is a required field.
R	019	760 760PY and 763	Spouse's SSN (Field 055) is required if Filing Status (Field 305-3) equals: "2" or "3" "2", "3" or "4".
R	020		NOT USED
R	021		NOT USED
R	022		Primary Taxpayer First Name (Field 070-1 and Secondary Taxpayer First Name (Field 070-3) must be alpha. The only special character is a hyphen. One space is permitted between alpha characters. Primary Taxpayer Middle Name (Field 070-2) and Suffix (Field 060-3) and Secondary Taxpayer Middle Name (Field 070-4) and Suffix (Field 065-3) must be alpha. No space or numeric is allowed. Primary Taxpayer Last Name (Field 060-1) and Secondary Taxpayer Last Name (Field 065-1) must be alpha. The only special characters allowed are hyphen and apostrophe. No spaces are allowed between alpha characters.
R	023		NOT USED
R	024		NOT USED
R	025		NOT USED
R	026		NOT USED
R	027		NOT USED
R	028		NOT USED
R	029		NOT USED
R	030		NOT USED
R	031		NOT USED
R	032		NOT USED
	033		NOT USED
R	034		Locality Code (Field 110-1) is a required field. This must be a valid code from the Locality Code List.
R	035		NOT USED

REJECT CODE	REJECT NUMBER	FORM & LINE NUMBER	EXPLANATION
R	036		NOT USED
R	037		NOT USED
R	038		Invalid Software Developer Code (Field 300-1).
R	039		Federal Data Flag (Field 305-1) must equal "V".
R	040		Virginia Form Code (Field 305-2) is a required field and must equal "L", "P" or "N".
R	041	760 760PY & 763	Filing Status (Field 305-3) is a required field and must equal: "1", "2" or "3"; "1", "2", "3" or "4".
R	042	760PY	When Filing Status (Field 305-3) equals "1", "2" or "3", Column A* of Form 760PY should not be greater than zero. Field numbers for column A are: 0051, 0053, 0055, 0057, 0059, 0061, 310-6, 310-8, 315-2, 315-4, 320-3, 320-4, 355, 365, 380, 390, 400, 410, 535, 550, 560, 570, 575, 585, 590, 600, 605, 615, 625, 635, 645, 655, 665, 675, 755, 760, 765, 770, 775, 780, 785, 825, 830, 835, 840, 845, 850, 855, 895, 900, 905, 910, 915, 920, 925
R	043		Head of Household box (Field 305-4) should only be significant if Filing Status (Field 305-3) equals "1".
R	044		When Head of Household box (Field 305-4) is significant and Filing Status (Field 305-3) equals "1", secondary SSN (Field 055) must not be significant.
R	045		Primary personal exemptions (Fields 305-5 and 305-9) are required fields.
R	046	760	Secondary personal exemptions (Fields 305-10, 305-11 and 305-12) should only be greater than zero when the filing status equals 2.
		760PY	Secondary personal exemptions (Fields 305-10, 305-11, 305-12, 305-13 and 305-14) should only be greater than zero when the Filing Status (Field 305-3) equals "4".
R	047		NOT USED
R	048		NOT USED
R	049		NOT USED
R	050		Additions (Field 310-7) on page 1 of tax form must equal Total Additions (Field 565) on page 2 of tax form.
		760PY	Line 7, column B (Field 310-7) must equal line 36, column B (field 565); Line 7, column A (Field 310-8) must equal line 36, column A (Field 570).
		763	Line 7 (Field 310-7) must equal line 32 (Field 565).

REJECT CODE	REJECT NUMBER	FORM & LINE NUMBER	EXPLANATION
R	051		NOT USED
R	052		Subtractions (Field 315-8) on page 1 of tax form must equal Total Subtractions (Field 670) on page 2 of tax form.
		760PY	Line 9, column B (Field 315-8) must equal line 45, column B (Field 670); Line 9, column A (Field 320-3) must equal line 45, column A (Field 675).
		763	Line 9, column B (Field 315-8) must equal line 40, column B (Field 670).
R	053		Virginia Adjusted Gross Income must be the difference between Subtotal line and subtractions.
		760PY, Line 10	Field 315-1 minus field 315-8 = 320-2 (column B); Field 315-2 minus field 320-3 = 320-4 (column A).
		763, Line 10	Field 315-1 minus field 315-8 = 320-2
	054	760, Line 10 763, Line 46	The Virginia Itemized Deductions (Field 370) must be the difference between Total Federal Itemized Deductions (Field 320-5) and State and Local Income Taxes (Field 320-6).
		760PY, Line 47c	The Allowable Virginia Itemized Deductions (Field 715) must be the difference between Total Federal Itemized Deductions paid while a Virginia Resident (Field 705) and State and Local Income Taxes (Field 710).
R	055	760PY, Line 11b	The Itemized Deductions in column A (Field 365) plus column B (Field 360) must equal Virginia Itemized Deductions (Field 715, Line 47c).
R	056	760, Line 10	If Itemized Deductions (Field 320-5) are not claimed and unless taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 370) must equal:  \$3,000 if filing status (Field 305-3) equals "1" \$5,000 if filing status (Field 305-3) equals "2" \$2,500 if filing status (Field 305-3) equals "3"
		760PY, Line 47a	If Itemized Deductions (Field 705) are not claimed and unless taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 695) must equal:  \$3,000 if filing status (Field 305-3) equals "1", \$5,000 if filing status (Field 305-3) equals "2" or "4" \$2,500 if filing status (Field 305-3) equals "3"
		763, Line 11 and line 42	If Itemized Deductions (Field 320-5) are not claimed and unless taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 880) must equal:  \$3,000 if filing status (Field 305-3) equals "1",

REJECT CODE	REJECT NUMBER	FORM & LINE NUMBER	EXPLANATION
			\$5,000 if filing status (Field 305-3) equals "2" \$2,500 if filing status (Field 305-3) equals "3" or "4"
R	057	760, Line 11	Exemptions (Field 375) must equal Total Exemptions (Field 305-9) multiplied by \$800.
R	058	760, Line 13	Subtotal line (Field 395) must equal the sum of Standard/Itemized deductions (Field 370) plus exemptions (Field 375) and child and dependent care deduction (Field 385).
		760PY, Line 14, column B	Subtotal line (Field 395) must equal the sum of Standard deduction (Field 370) or Itemized deductions (Field 360) plus exemptions (Field 375) and child and dependent care deduction (Field 385).
		760PY, Line 14, column A	Subtotal line (Field 400) must equal the sum of Standard deduction (Field 355) or Itemized deductions (Field 365) plus exemptions (Field 380) and child and dependent care deduction (Field 390).
		763, Line 14	Subtotal line (Field 395) must equal the sum of Standard/Itemized (Field 540), exemptions (Field 375), and child/dependent care deduction (Field 385).
R	060	760, Line 15	Tax (Field 425) must equal Taxable Income (Field 405) multiplied by the appropriate tax rate.
		760PY, Line 16	Tax (Field 425, column B) must equal Taxable Income (Field 405, column B) multiplied by the appropriate tax rate.
			Tax (Field 585, column A) must equal Taxable Income (Field 410, column A) multiplied by the appropriate tax rate.
		763, Line 18	Tax (Field 425) must equal Nonresident Taxable Income (Field 420) multiplied by the appropriate tax rate.
R	061	760PY, Line 17	Total Tax (Field 445) must equal Income Tax (Field 425) or the sum of Income Tax (Field 425, line 16) column B plus Income Tax (Field 585, line 16) column A if filing status (Field 305-3) equals "4".
R	062	760, Line 23 760PY, Line 18g 763, Line 18f	Credit for Political Contributions is an allowable credit from the Schedule CR (Field 485). The credit cannot be greater than \$25.00 when Filing Status (Field 305-3) equals 1 or 3 on the 760CG and 760PY or 1 or 4 on the 763. The credit cannot be greater than \$50.00 when Filing Status equals 2 on the 760CG or 2 or 4 on the 760PY or 2 or 3 on the 763.
R	063		NOT USED
R	064	760, Line 30	If Overpayment Amount (Field 500, line 26) is significant and Adjustments/Contributions (Field 515, line 28) is greater than Overpayment Amount, then Amount You Owe (Field 525) must be greater than zero.
R	065	760PY, Line 24 763, Line 25	If Contributions and Consumer's Use Tax (Field 515) are significant, Schedule NPY must be greater than zero.

REJECT CODE	REJECT NUMBER	FORM & LINE NUMBER	EXPLANATION
R	066		NOT USED
R	067	760 Overpayment	If Total Payments and Credits (Field 490) are greater than Net Tax (Field 445), and the Amount to Credit to Next Year's Tax (Field 510) plus Adjustments and Contributions (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.
		760PY, Line 27	If Total Payments and Credits (Field 490) are greater than Total Tax (Field 445), and the total of Amount to Credit to Estimated Income Tax (Field 510 and 535), plus Contributions and Consumer's Use Tax (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.
		763, Line 28	If Total Payments and Credits (Field 490) are greater than Income Tax (Field 425), and the total of Amount to Credit to Estimated Income Tax (Field 510), plus Contributions from Schedule NPY (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.
R	068	760, Line 31	If Total Payments and Credits (Field 490) are greater than Total Tax (Field 445), and the total of Applied to Estimated Tax (Field 510), plus Adjustments (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.
		760PY, Line 27	If Total Payments and Credits (Field 490) are greater than Total Tax (Field 445), and the total of Applied to Estimated Tax (Field 510 and 535), plus Contributions and Consumer's Use Tax (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.
		763, Line 28	If Total Payments and Credits (Field 490) are greater than Total Tax (Field 425), and the total of Applied to Estimated Tax (Field 510), plus Contributions and Consumer's Use Tax (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.
R	069	760	If Total Payments and Credits (Field 490) equal Net Tax (Field 445), then the following fields cannot be greater than zero: Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510) or Refund (Field 530).
		760PY	If Total Payments and Credits (Field 490) equals Total Tax (Field 445), then the following fields cannot be greater than zero: Income Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510 and 535) or Refund (Field 530).
		763	If Total Payments and Credits (Field 490) equals Total Tax (Field 425), then the following fields cannot be greater than zero: Income Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510) or Refund (Field 530).
	070		For each occurrence of Form W-2, Virginia State Withholding (Field 400 or 470) cannot be greater than 25% of Wages (Field 390 or 460).

<b>REJECT CODE</b>	<b>REJECT NUMBER</b>	<b>FORM &amp; LINE NUMBER</b>	<b>EXPLANATION</b>
R	071		For each occurrence of Form 1099-R, State Withholding (Field 240 or 280) cannot be greater than 25% of Gross Distribution (Field 110).
R	072		For each occurrence of Form W-2G, State Withholding (Field 210) cannot be greater than 25% of Gross Distribution (Field 40).
R	073	760, Line 25 & Line 30 760PY, Line 20 & Line 26	If Total Payments and Credits (Field 490) are less than Total Tax (Field 445), then Income Tax You Owe (Field 495) and Amount you Owe (Field 525) must be significant.
		763, Lines 21 and 27	If Total Payments and Credits (Field 490) are less than Total Tax (Field 425), then Income Tax You Owe (Field 495) and Amount you Owe (Field 525) must be significant.
R	074		NOT USED
R	075		NOT USED
R	076		NOT USED
R	077		NOT USED
R	078		If Income Tax You Owe (Field 495) and/or Amount Due (Field 525) is greater than zero, Direct Deposit Routing Transit Number (Field 030) and Account Number (Field 035), Checking Account Indicator (Field 040), and Savings Account Indicator (Field 048) may not be significant
R	079	760, Line 2	Total Additions (Field 310-7) on 760 page 1, Line 2 and Total Additions (Field 0059) on 760 page 2, Line 3 must equal the sum of Interest on obligations of other state (Field 0053), Fixed Date Conformity (Field 0054), and Other Additions (Fields 0056 and 0058).
R	080	760, Line 7	Total Other Subtractions (Field 315-8) on 760, page 1, line 7 and Total Subtractions (Field 0069) on 760, page 2, line 7 must equal the sum of Income from obligations or securities of the US (Field 0060) on 760, page 2, line 4, plus Disability Income (Field 0061) on 760, page 2, line 5, Fixed Date Conformity (Field 0062) on 760, page 2, Line 6a, plus all Other Subtractions (Fields 0064, 0066, and 0068) on 760, page 2 lines 6b through 6d.
R	081	760, Line 9	Virginia Adjusted Gross Income (Field 320-2) must equal the difference between Line 3 Subtotal (Field 315-1) and Line 8 Subtotal (Field 320-1).
R	082	760, Line 16	Spouse Tax Adjustment (Field 440) may not exceed \$259.
R	083	760, Line 16	Filing Status (Field 305-3) must equal 2 when the Spouse Tax Adjustment (Field 440) is greater than zero.
R	084		NOT USED

<b>REJECT CODE</b>	<b>REJECT NUMBER</b>	<b>FORM &amp; LINE NUMBER</b>	<b>EXPLANATION</b>
R	085		NOT USED
R	086		NOT USED
R	087		NOT USED
R	088		NOT USED
R	089		NOT USED
R	090	760 and 760PY, Line 18a plus 18b	Virginia income tax withheld (Field 450 plus 455) must be equal to or less than State Income Tax From Form W-2 (Field 0400 + 0470) and/or Form W-2G (Field 0210) and/or Form 1099-R (Field 0240) when the State name (W-2 field 0370 and 0440; W-2G field 0200; 1099-R field 0246) equals VA.
		763, Line 19(a)	Virginia income tax withheld (Field 450) must be equal to or less than State Income Tax From Form W-2 (Field 0400 + 0470) and/or Form W-2G (Field 0210) and/or Form 1099-R (Field 0240) when the State name (W-2 field 0370 and 0440; W-2G field 0200; 1099-R field 0246) equals VA.
R	091		NOT USED
R	092		NOT USED
R	093		NOT USED
R	094		NOT USED
R	095		NOT USED
R	096		Each data record can only contain one generic record.
R	097		NOT USED
R	098		NOT USED
R	099	760, line 24 760PY, line 19 763, line 20	Total payments and credits (760 line 24, field 490; 760PY line 19, field 490; 763 line 20, field 490) must be the sum of all payments and credits (760 lines 18a-field 450, line 18b-field 455, line 19-field 465, line 20-field 470, line 21-field 475, and line 23-field 485; Form 760PY lines 18a-field 450, line 18b-field 455, line 18c-field 465, line 18d-field 470, line 18e-field 475, and line 18g-field 485; 763 lines 19a-field 450, line 19b-field 455, line 19c-field 465, line 19d-field 470, line 19e-field 475, and line 19f-field 485).
R	100		NOT USED
R	101		NOT USED
R	102		NOT USED
R	103		NOT USED

<b>REJECT CODE</b>	<b>REJECT NUMBER</b>	<b>FORM &amp; LINE NUMBER</b>	<b>EXPLANATION</b>
R	104		NOT USED
R	105		NOT USED
R	106		NOT USED
R	107		NOT USED
R	108		NOT USED
R	109		NOT USED
R	110		NOT USED