

Virginia Department of Taxation

TY 2019 - Form 770 Split-Year Return Filing Criteria

As of July 1, 2019 legislation has amended the definition of a “resident estate or trust.” As a result, Form 770 will support a checkbox for a Split-Year Return. When this checkbox is marked a referenced binary attachment is required that should include two additional Form 770 returns. Below are the options for identifying the subsequent 770 forms:

- 1D barcodes removed from the subsequent 770 forms
- Identify subsequent 770 forms as worksheets
- If unable to comply with either of the above two options, email the substitute forms mailbox with your solution to accommodate the additional 770 returns:

Email Address: SubstituteForms@tax.virginia.gov