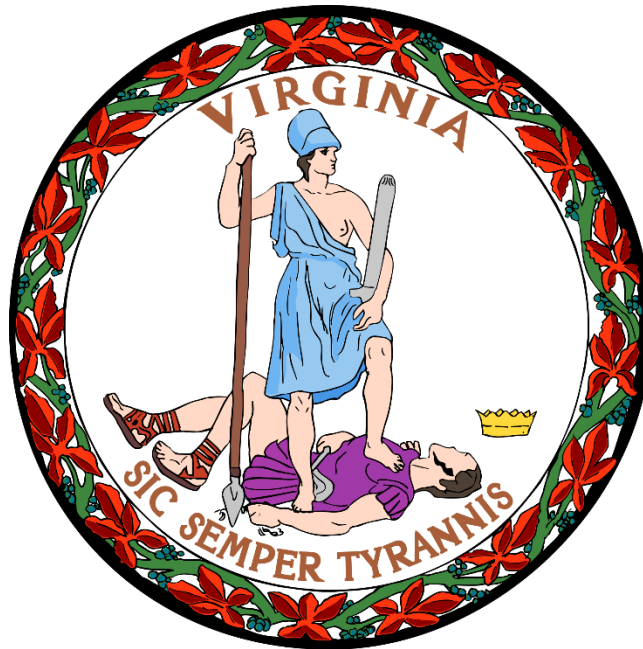


# Virginia Department of Taxation



## Individual Income e-File Test Package

Tax Year 2022



# Overview

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This publication provides guidelines for the Software Developers and Transmitters to test their software with the Fed/State e-File program for the Individual income tax form packages: 760CG, 760PY and 763.

Please refer to the 2022 Individual Income e-File Guide and Specifications for important details and guidance concerning certain Virginia tax computations and other information important to developing Virginia tax preparation software.

All test scenarios are required to be submitted. If an element of the test is not supported, please indicate as a limitation and submit the test without the element(s).

## 760CG Test Scenarios

- [Test Scenario #1 – SSN 400-00-7031](#)
- [Test Scenario #2 – SSN 400-00-7032 and SSN 400-00-7046](#)
- [Test Scenario #3 – SSN 400-00-7033 and SSN 400-00-7047](#)
- [Test Scenario #4 – SSN 400-00-7034](#)
- [Test Scenario #5 – SSN 400-00-7035 and SSN 400-00-7048](#)

## 760PY Test Scenarios (if supported)

- [Test Scenario #6 – SSN 400-00-7036](#)
- [Test Scenario #7 – SSN 400-00-7037 and SSN 400-00-7049](#)
- [Test Scenario #8 – SSN 400-00-7038 and SSN 400-00-7050](#)
- [Test Scenario #9 – SSN 400-00-7039 and SSN 400-00-7051](#)

## 763 Test Scenarios (if supported)

- [Test Scenario #10 – SSN 400-00-7040](#)
- [Test Scenario #11 – SSN 400-00-7041 and SSN 400-00-7052](#)
- [Test Scenario #12 – SSN 400-00-7042 and SSN 400-00-7053](#)

## Estimated Payments and Extension Payments Test Scenarios (if supported)

- [Test Scenario #13 – SSN 400-00-7043](#)
- [Test Scenario #14 – SSN 400-00-7044](#)
- [Test Scenario #15 – SSN 400-00-7045](#)

## Virginia Individual Test Package – Change History

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Revision Date	Test Scenario #	Description
10/20/22		Initial 2022 Test Package Release
11/15/22	5, 9, 12	Removed Mortgage Insurance Premium

# 760CG Test Scenarios

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## Test Scenario #1 – SSN 400-00-7031

File an unlinked (if supported, otherwise linked) Virginia resident individual return, Form 760CG, with a Single filing status. If participating in Free File, please populate the SpecialProgram element in the ReturnHeaderState with "Freefile".

Conditions & Exemptions:

- Name change
- No dependents
- Income is below the filing threshold
- Alphanumeric VA Driver's License and Issue Date are provided
- Alphanumeric State Issued Identity PIN is provided
- Standard Deduction is claimed

Virginia Withholding is reported.

The return results in a refund issued by check.

The taxpayer opts to receive 1099-G electronically.

Forms to include:

- Form 760CG
- W-2 with VA Withholding
- Federal Form 1040

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## Test Scenario #2 – SSN 400-00-7032 and SSN 400-00-7046

File a Virginia resident individual return, Form 760CG, with a Married Filing Jointly filing status.

Conditions & Exemptions:

- Three Dependents
- Virginia Refundable Earned Income Tax Credit is claimed
- Alphanumeric State Issued ID and Issue Date are provided for both taxpayers
- Standard Deductions are claimed
- Sales and Use Tax is claimed
- Amended with reason code = 30 (other)

Both taxpayers have a taxable income and qualify for the Spouse Tax Adjustment.

Virginia Withholding is reported.

The return results in a refund issued by direct deposit.

Forms to include:

- Form 760CG
- Schedule ADJ/CG
- W-2 with VA Withholding
- Federal Form 1040

# 760CG Test Scenarios (cont'd)

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## Test Scenario #3 – SSN 400-00-7033 and SSN 400-00-7047

File a Virginia resident individual return, Form 760CG, with a Married, Filing Separate filing status (filing joint on Federal return).

### Conditions & Exemptions:

- Three dependents
- Spouse's Name and SSN are provided
- Taxpayer does not have a Driver's License or State Issued ID
- Itemized deductions are claimed
- Both taxpayer's have income
- The Federal Adjusted Gross Income exceeds \$350,000
- The taxpayer is military and overseas when the tax return is due. There are civilian wages prior to joining the military and military pay while overseas.
- Addition to tax calculated on Form 760C
- Virginia Withholding and interest income is reported.

### There are entries reported on Schedule A/CG:

- Allocation Percentage
- Medical and Dental Expenses
- Taxes You Paid:
  - General Sales Tax
  - State and local real estate taxes
  - State and local personal property taxes
  - Other deductible taxes (including Foreign Income Tax)
- Interest You Paid:
  - Home mortgage interest and points reported on Form 1098
- Other Itemized Deductions:
  - Gambling Losses
- Total Itemized Deductions was limited

### There are entries reported on Schedule ADJ/CG:

- Deduction Code 102 (Foster Care Deduction)
- Deduction Code 104 (Virginia529 Account Contributions)
- Deduction Code 105 (Continuing Teacher Education)
- Deduction Code 118 (Eligible Educator Expense)
- Deduction Code 199 (Other)
- Addition to tax from Form 760C (Exception Met in at least one quarter) resulting in \$0.00 total addition to tax

### There are credits reported on Schedule CR/CG:

- Vehicle Emissions Testing Equipment Tax Credit, Section 1 Part 7
- Beneficial Hardwood Management (Reforestation and Afforestation) Tax Credit, Section 1 Part 32
- Conservation Tillage and Precision Agriculture Equipment Tax Credit, Section 3 Part 5

There is a Credit reported on Schedule OSC for taxes paid to North Carolina (Border State checkbox is populated).

The return results in a balance due paid by Direct Debit; a requested payment date of July 3 and banking information are provided.

### Forms to include:

- Form 760CG
- VA Schedule A/CG
- Schedule ADJ/CG
- Schedule CR/CG
- Schedule OSC/CG
- W-2 with VA Withholding
- 1099-INT with VA Withholding
- Attachments:
  - Documentation to support Vehicle Emissions Testing Equipment Credit
  - North Carolina's state return
- Federal Form 1040

# 760CG Test Scenarios (cont'd)

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## Test Scenario #4 – SSN 400-00-7034

File an online Virginia resident individual return, Form 760CG, with a Single filing status.

### Conditions & Exemptions:

- Head of Household
- Two dependents
- Virginia Non-Refundable Earned Income Credit is claimed
- Taxpayer is deceased
- Form 1310 checkbox is populated
- Standard Deduction is claimed

The taxpayer's income is from wages with Virginia Withholding reported and Dividend Income.

The taxpayer elects to share information on Schedule HCI with the Department of Medical Assistance Services and Department of Social Services for the purpose of identifying persons who would like to enroll in medical assistance. The taxpayers preferred methods of contact are by phone and mail (the address is different from the information provided on page one of their Virginia income tax return)

There is a Deduction reported on Schedule ADJ/CG:

- Deduction Code 112 (Virginia Bank Franchise Tax).

The return results in a refund.

There are Contributions reported on Schedule VAC/CG:

- Two Virginia College Savings Plan Contributions:
  - One with program type of CollegeAmerica or ABLEAmerica
  - One with program type of ABLEnow
- Contribution Code 78 (Children of America Finding Hope)
- Contribution Code 72 (Family and Children's Trust Fund)
- Public School Foundation Code 570001 (Colonial Heights Education Foundation for Excellence)
- Public School Foundation Code 059002 (Educate Fairfax)
- Public School Foundation Code 630001 (Fredericksburg Education Foundation)
- Public School Foundation Code 159002 (Richmond County Education Foundation)
- Public Library Foundation Code 203701 (Friends of the Chesterfield Public Library)
- Public Library Foundation Code 213501 (Friends of the Powhatan Public Library)

Forms to include:

- Form 760CG
- Schedule ADJ/CG
- Schedule VAC/CG
- Schedule HCI/CG
- W-2 with VA Withholding
- 1099-DIV with VA Withholding
- Attachments:
  - Form 1310 (with State or Federal return)
  - Supporting documentation from S Corporation for Bank Franchise Tax
- Federal Form 1040

# 760CG Test Scenarios (cont'd)

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## Test Scenario #5 – SSN 400-00-7035 and SSN 400-00-7048

File a Virginia resident individual return, Form 760CG, with a Married Filing Jointly filing status. Income is from various sources. Estimated Payments are reported.

### Conditions & Exemptions:

- Amended – Reason Code = 05 (Pass-Through Entity Elective Tax Payment)
- Two dependents
- Primary taxpayer is a Fisherman and over 65
- Secondary taxpayer is over 65 and blind
- Itemized deductions are claimed
- Alphanumeric VA Driver's License and Issue Date are provided for primary taxpayer
- Alphanumeric State Issued ID and Issue Date are provided for secondary taxpayer
- Alphanumeric State Issued Identity PIN is provided
- Sales and Use Tax (Consumer Use Tax) is claimed
- Addition to tax calculated on Form 760F resulting in an addition to tax greater than \$0.00

### There are entries reported on Schedule A/CG:

- Medical and Dental Expenses
- Taxes You Paid:
  - State and local income taxes
  - State and local real estate taxes
  - State and local personal property taxes
  - Other deductible taxes (including Foreign income tax)
- Interest you Paid:
  - Home mortgage interest and points reported on federal Form 1098 (did not use all of home mortgage loan)
  - Home mortgage interest not reported on federal Form 1098
  - Points not reported on federal Form 1098
  - Investment interest
- Gifts to Charity:
  - Gifts by cash or check
  - Other than by cash or check
  - Carryover from prior year
- Casualty and Theft Losses
- Other Itemized Deductions:
  - Gambling Losses
  - Other
- Total Itemized Deductions was not limited

The taxpayer has a Federal Schedule C and Federal Schedule 4562; both are reported with vehicles used for business.

### There are entries reported on Schedule ADJ:

- Additions:
  - Fixed Date Conformity Addition
  - Code 18 (Food Crop Donation)
  - Code 20 (Pass-Through Entity Tax Election)
  - Code 99 (Other)
- Subtractions:
  - Code 20 (Income from Virginia Obligations)
  - Code 60 (Military Benefits)
  - Code 57 (Real Estate Investment Trust)
  - Code 58 (Gain from Eminent Domain)
  - Code 99 (Other)
- Deductions:
  - Code 117 (Business Interest Deduction Recovery)
  - Code 199 (Other)
- Addition to Tax (760C/760F)

### There are Contributions reported on Schedule VAC/CG:

- Ten Virginia College Savings Plan Contributions, two for each Program Type
- Contribution Code 65 (Transportation Services for the Elderly and Disabled Fund)
- Contribution Code 11 (Federation of Virginia Food Banks)
- Contribution Code 200101 (Alexandria Library Foundation)
- Contribution Code 041001 (Chesterfield Education Foundation)

There are credits reported on Schedule CR/CG:

- Clean-Fuel Vehicle and Qualified Electric Vehicle Credit, Section 1 Part 7
- Virginia Housing Opportunity Tax Credit (with carryover credit from prior year), Section 1 Part 31
- Coalfield Employment Enhancement Tax Credit, Section 3 Part 1
  - 100% Coalfield Employment Enhancement Tax Credit
  - Full credit
  - 85% credit
  - Total Coalfield Employment Enhancement Tax Credit allowable this year
- Pass-Through Entity Elective Tax Payment Credit, Section 3 Part 6

There is a Credit reported on Schedule OSC for taxes paid to New York, Connecticut, Colorado, and Maryland (Income is not exempt from taxation by MD)

The return results in an overpayment. Part of the overpayment is to be credited to the next year's tax. Banking information is provided for Direct Deposit for the rest of the overpayment.

The taxpayer opts to receive 1099-G electronically.

The taxpayer allows Virginia Tax to discuss the return with the tax preparer. The taxpayer's e-File signature PIN, contact information and preparer's phone number and information are required.

Forms to include:

- Form 760CG
- VA Schedule A/CG
- Schedule ADJ/CG
- Schedule CR/CG
- Schedule VAC/CG
- Schedule FED/CG
- Schedule OSC/CG
- W-2, W-2G, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, Schedule VK-1, 1099-B, 1099-OID, 1099-K, 1099-NEC all with VA Withholding. 1099-G from the Virginia Employment Commission.
- Attachments:
  - Form(s) to support Coalfield Employment Enhancement Credit
  - New York's state return
  - Connecticut's state return
  - Colorado's state return
  - Maryland's state return
  - 502 VK-1 (From PTE to support Elective Tax Payment Credit)
- Federal Form 1040SR

# 760PY Test Scenarios

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## Test Scenario #6 – SSN 400-00-7036

File an unlinked (if supported, otherwise linked) Virginia Part-Year resident individual return, Form 760PY, with a Single filing status. Virginia Withholding is reported.

### Conditions & Exemptions:

- Dates of Virginia residence are provided
  - From 01/01/22 To 04/30/22
- Taxpayer is over 66
- Head of Household
- One dependent
- Income is below the filing threshold
- Taxpayer has a Driver's License/State Issued ID but chose not to provide information
- Alphanumeric State Issued Identity PIN is provided
- Standard Deduction is claimed

100% of the federal adjusted gross income was earned while the taxpayer was a Virginia resident.

The return results in a refund and the banking information is provided for Direct Deposit.

The taxpayer allows Virginia Tax to discuss the return with the tax preparer. The taxpayer's contact information and preparer's phone number and information are required.

### Forms to include:

- Form 760PY
- Schedule of Income
- W-2 with VA Withholding
- Federal Form 1040SR

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## Test Scenario #7 – SSN 400-00-7037 and SSN 400-00-7049

File an online Virginia Part-Year resident individual return, Form 760PY, with a Married Filing Separate filing status.

### Conditions & Exemptions:

- Dates of Virginia residence are provided
  - Primary From 06/01/22 To 12/31/22
- Spouse's SSN and Name are provided
- Amended with Reason Code = 02 (Partnership Level Federal Adjustment)
- Two dependents
- Alphanumeric State Issued ID and Issue Date are provided
- Virginia Low Income Tax Credit is claimed
- Standard Deduction is claimed
- Wages include Virginia Withholding

There are entries reported on Schedule 760PY ADJ:

- Additions:
  - Code 19 (Federal Partnership Income Addition)
  - Code 99 (Other)

There is income reported on Schedule of Income:

- Wages, salaries, tips, etc.
- Other income adjustments
- Net fixed date conformity modifications

The return results in no overpayment or amount due.

### Forms to include:

- Form 760PY
- Form 502FED-1
- Schedule of Income
- Schedule 760PY ADJ
- W-2 with VA Withholding
- 1099-NEC with VA Withholding
- Federal Form 1040



# 760PY Test Scenarios (cont'd)

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## Test Scenario #8 – SSN 400-00-7038 and SSN 400-00-7050

File a Virginia Part-Year resident individual return, Form 760PY, with a Married Filing Separately on This Combined Return filing status.

### Conditions & Exemptions:

- Dates of Virginia residence are provided
  - Primary From 3/31/22 To 12/31/22 (moved from TX)
  - Spouse From 1/1/22 To 10/31/22 (moved to CA)
- Spouse is over 65
- No dependents
- Taxpayer does not have a Driver's License or State Issued ID
- No Sales and Use Tax (Consumer Use Tax) is due
- Standard Deductions are claimed
- Addition to Tax – Exception is met for all 4 quarters that voids the tax (Form 760C)

Both taxpayers have income from wages with Virginia Withholding, interest income and dividend income.

Both taxpayers elect to share information on Schedule HCI with the Department of Medical Assistance Services and Department of Social Services for the purpose of identifying persons who would like to enroll in medical assistance. The taxpayers preferred methods of contact are email and mail (the address is the same as provided on page one of their Virginia income tax return)

### There is income reported on Schedule of Income:

- Wages, salaries, tips, etc.
- Interest and dividends
- Pension and other income
- Adjustments to income: moving expenses (both Primary Taxpayer and Spouse)

### There are Contributions reported on Schedule VAC/CG:

- Contribution Code 11 (Federation of Virginia Food Banks)

There is a Credit reported on Schedule OSC/CG for taxes paid to New Jersey.

The return results in a balance due paid by Credit Card.

### Forms to include:

- Form 760PY
- Schedule 760PY ADJ
- Schedule of Income
- Schedule VAC/CG
- Schedule OSC/CG
- Schedule HCI/CG
- W-2 with VA Withholding
- 1099-MISC with VA Withholding
- 1099-INT with VA Withholding
- 1099-DIV with VA Withholding
- Attachments:
  - New Jersey tax return
- Federal Form 1040

# 760PY Test Scenarios (cont'd)

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## Test Scenario # 9 – SSN 400-00-7039 and SSN 400-00-7051

File a Virginia Part-Year resident individual return, Form 760PY, with a Married Filing Jointly filing status.

Income is from various sources for both taxpayers (only part of income is from VA). Estimated Payments are reported.

### Conditions & Exemptions:

- Dates of Virginia residence are provided
  - Both From 1/1/22 To 5/15/22
- Three dependents
- Primary taxpayer is a Fisherman and over 65
- Secondary taxpayer is blind
- Itemized deductions are claimed
- Alphanumeric VA Driver's License and Issue Dates are provided for the primary taxpayer
- Alphanumeric State issued Identity PIN is provided
- Sales and Use Tax (Consumer Use Tax) is claimed

### There are entries reported on Schedule A/CG:

- Medical and Dental Expenses
- Taxes You Paid:
  - State and local income taxes
  - State and local real estate taxes
  - State and local personal property taxes
  - Other deductible taxes
    - Foreign income tax
    - Another deductible tax
- Interest you Paid:
  - Home mortgage interest and points reported on federal Form 1098 (did not use all of home mortgage loan)
  - Home mortgage interest not reported on federal Form 1098
  - Points not reported on federal Form 1098
  - Investment interest
- Gifts to Charity:
  - Gifts by cash or check
  - Other than by cash or check
  - Carryover from prior year
- Casualty and Theft Losses
- Other Itemized Deductions:
  - Gambling Losses
  - Other
- Total Itemized Deductions was not limited

### There is income reported on Schedule of Income:

- Wages, salaries, tips, etc.
- Interest and dividends
- Pension and other income
- Other income adjustments
- Net fixed date conformity modifications

### There are entries reported on Schedule 760PY ADJ:

- Additions:
  - Code 10 (Interest on federally exempt US obligations)
  - Code 17 (First-Time Home Buyer Savings Account)
  - Code 99 (Other)
- Subtractions:
  - Code 24 (Virginia Lottery Prizes)
  - Code 60 (Military Benefits)
  - Code 99 (Other)
- Deductions:
  - Code 106 (Long-Term Health Care Premiums)
  - Code 111 (Charitable Mileage)
  - Code 118 (Eligible Educator Expense)
  - Code 199 (Other)
- Interest earned is claimed under Additions

There are Contributions reported on Schedule VAC/CG:

- Ten Virginia College Savings Plan Contributions, two for each Program Type
- Contribution Code 11 (Federation of Virginia Food Banks)
- Contribution Code 73 (Virginia's State Forests Fund)
- Public School Foundation Code 059002 (Educate Fairfax)
- Public School Foundation Code 149001 (Prince George Alliance for Education Inc.)
- Library Foundation Code 213501 (Friends of the Powhatan Public Library)

There are Credits reported on Schedule CR/CG:

- Virginia Housing Opportunity Tax Credit, Section 1 Part 31
- Beneficial Hardwood Management (Reforestation and Afforestation) Tax Credit, Section 1 Part 32
- Conservation Tillage and Precision Agriculture Equipment Tax Credit, Section 3 Part 5
- Agricultural Best Management Practices Credit, Section 3 Part 3

The return results in a refund issued by check.

The taxpayer opts to receive 1099-G electronically.

The taxpayer allows Virginia Tax to discuss the return with the tax preparer. The taxpayer's e-File signature PIN, contact information and preparer's phone number and information are required.

Forms to include:

- Form 760PY
- Schedule A/CG
- Schedule of Income
- Schedule 760PY ADJ
- Schedule CR/CG
- Schedule VAC/CG
- W-2, W-2G, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, Schedule VK-1, 1099-B, 1099-OID, 1099-K, 1099-NEC all with VA Withholding. 1099-G from the Virginia Employment Commission.
- Federal Form 1040

# 763 Test Scenarios

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## Test Scenario # 10 – SSN 400-00-7040

File an unlinked (if supported, otherwise linked) Virginia nonresident individual return, Form 763, with a Single filing status.

Conditions & Exemptions:

- Head of Household
- Name/Address Change
- Income is below the filing threshold
- Taxpayer is deceased
- Form 1310 checkbox is populated
- Standard Deduction is claimed

The return results in a refund and a check is requested.

The taxpayer allows Virginia Tax to discuss the return with the tax preparer. The taxpayer's e-File signature PIN, contact information and preparer's phone number and information are required.

Forms to include:

- Form 763
- W-2 with VA Withholding
- Attachment – Form 1310
- Federal Form 1040

# 763 Test Scenarios (cont'd)

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## Test Scenario # 11 – SSN 400-00-7041 and SSN 400-00-7052

File a Virginia nonresident individual return, Form 763, with a Married, Spouse Has No Income filing status.

Conditions & Exemptions:

- Two dependents
- Primary taxpayer is blind
- Itemized deductions are claimed
- No Sales and Use Tax (Consumer Use Tax) is due

The taxpayer has claimed Social Security and Equivalent Tier 1 Railroad Retirement Benefits on the federal return.

Primary taxpayer has income from various sources including Virginia interest income and Virginia Withholding is reported. The Federal Adjusted Gross Income exceeds \$350,000.

There are entries reported on Schedule A/CG:

- Medical and Dental Expenses
- Taxes You Paid:
  - State and local income taxes = \$15,000
  - State and local real estate taxes
  - State and local personal property taxes
  - Other deductible taxes (including Foreign income tax)
- Gifts to Charity:
  - Gifts by cash or check
  - Other than by cash or check
  - Carryover from prior year
- Casualty and Theft Loss
- Other Itemized Deductions:
  - Gambling Losses
  - Other
- Total Itemized Deductions was limited

There are Contributions reported on Schedule VAC/CG:

- Contribution Code 11 (Federation of Virginia Food Banks)
- Public School Foundation Code 159002 (Richmond County Education Foundation)
- Public School Foundation Code 740001 (Portsmouth Schools Foundation)

The return results in a balance due paid by Direct Debit; a requested payment date and banking information are provided.

Forms to include:

- Form 763
- Schedule A/CG
- Schedule VAC/CG
- W-2 with VA Withholding
- 1099-B with VA Withholding
- 1099-INT with VA Withholding
- 1099-Oid with VA Withholding
- Federal Form 1040

# 763 Test Scenarios (cont'd)

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## Test Scenario # 12 – SSN 400-00-7042 and SSN 400-00-7053

File a Virginia nonresident individual return, Form 763, with a Married Filing Joint filing status. There is withholding from various sources. Estimated Payments are reported.

### Conditions & Exemptions:

- Primary Taxpayer is over 66 and blind
- Secondary Taxpayer is blind
- Address change
- Four dependents
- Itemized deductions are claimed
- Sales and Use Tax (Consumer Use Tax) reported
- Alphanumeric State Issued Identity PIN is provided
- Addition to Tax Computed (Form 760C)

### There are entries reported on Schedule A/CG:

- Medical and Dental Expenses
- Taxes You Paid:
  - State and local income taxes
  - State and local real estate taxes
  - State and local personal property taxes
  - Other deductible taxes
- Interest you Paid:
  - Home mortgage interest and points reported on federal Form 1098 (did not use all of home mortgage loan)
  - Home mortgage interest not reported on federal Form 1098
  - Points not reported on federal Form 1098
  - Investment interest
- Gifts to Charity:
  - Gifts by cash or check
  - Other than by cash or check
  - Carryover from prior year
- Casualty and Theft Losses
- Other Itemized Deductions:
  - Gambling Losses
  - Other
- Total Itemized Deductions was not limited

### There are entries reported on Schedule 763 ADJ:

- Fixed Date Conformity Addition
- Additions:
  - Code 10 (Interest on federally exempt US obligations)
  - Code 17 (First-Time Home Buyer Savings Account)
  - Code 99 (Other – income not included in FAGI which is taxable in Virginia)
- Subtractions:
  - Code 53 (Historic Rehabilitation)
  - Code 58 (Gain from Eminent Domain)
  - Code 99 (Other)
- Deductions:
  - Code 104 (Virginia 529 Account Contributions)
  - Code 199 (Other)
- Addition to Tax (Form 760C) – Did not meet an exception

### There are Contributions reported on Schedule VAC/CG:

- Five Virginia College Savings Plan Contributions, one for each program type
- Contribution Code 11 (Federation of Virginia Food Banks)
- Contribution Code 86 (Spay and Neuter Fund)
- Public Library Foundation Code 203701 (Friends of the Chesterfield Public Library)

### There are Credits reported on Schedule CR/CG, claimed by both taxpayers:

- Conservation Tillage Equipment Credit, Section 1 Part 5 (Carryover credit from prior year)
- Foreign Source Retirement Income Tax Credit, Section 1 Part 9
- Virginia Housing Opportunity Tax Credit, Section 1 Part 31
- Beneficial Hardwood Management (Reforestation and Afforestation) Tax Credit, Section 1 Part 32

There is a credit reported on Schedule OSC for taxes paid to Oregon.

The return results in a refund and the banking information is provided for Direct Deposit.

The taxpayer allows Virginia Tax to discuss the return with the tax preparer. The taxpayer's e-File signature PIN, contact information and preparer's phone number and information are required.

Forms to include:

- Form 763
- Schedule A/CG
- Schedule 763 ADJ
- Schedule CR/CG
- Schedule VAC/CG
- Schedule OSC/CG
- W2, W-2G, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, 1099-G, VK-1, 1099-B, 1099-OID, 1099-K, 1099-NEC all with VA Withholding.
- Attachments:
  - ⊖ Documentation to support Foreign Source Retirement Income Credit
  - Oregon's State Tax Return
- Federal Form 1040

# Estimated Payments and Extension Payment Test Scenarios

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## **Test Scenario # 13 – SSN 400-00-7043**

File a Tax Due Virginia resident individual return, Form 760CG, with 4 Estimated Payments. Banking information along with the Requested Payment Dates are provided for the Tax Due payment and Estimated Payments.

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## **Test Scenario #14 – SSN 400-00-7044**

File a Virginia Estimated Income Tax Payment, Form 760ES, with 4 Estimated Payments included in the financial transaction. Banking information along with the Requested Payment Dates are provided.

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## **Test Scenario #15 – SSN 400-00-7045**

File a Virginia Automatic Extension Payment, Form 760IP. Banking information along with the Requested Payment Date are provided.