

# Virginia Department of Taxation



## Substitute Forms – Guidelines and Standards for Formatting, Content and Approval

(All Tax Types)

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## 1.0 Overview

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The Virginia Department of Taxation (Virginia Tax) designed this guide to provide overall standards for how substitute versions of existing official tax forms are required to be formatted and displayed to ensure proper processing of customer information via Virginia Tax's paper processing systems.

This guide also addresses content necessities and the approval process required to support Virginia substitute tax forms. This includes the details for registering as a software provider with Virginia Tax.

Details that are specific to tax forms are provided in "Specification Documents" located in the secure State Exchange System (SES) site. Each Voucher Specification addresses 1 particular voucher. Full size forms with 1D barcodes are grouped together by tax type.

## 2.0 Substitute Forms Approval Process

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Per criteria/standards set by Virginia Tax, only forms specified and referred to in the secure SES site go through the Substitute Forms Approval Process. (See Section 4.0 for details.) Forms not specified in the secure SES site should match the official forms published on the [main Forms page](#). Those forms are not submitted for the Substitute Forms Approval Process.

Substitute Forms submissions are reviewed for accuracy, content, formatting, OCR line placement and barcode(s) placement/content. These submissions will also be tested using Virginia Tax's paper processing systems.

Approval means that the substitute forms software provider demonstrated that the forms meet legislative and form requirements listed in this document and related specs (including only providing certain forms for customers with approved electronic filing waiver requests).

Software Providers must submit substitute forms to Virginia Tax for review and approval **before** distribution or release of their software to customers and clients.

For each submission, Virginia Tax advises if it was Approved / Not Approved / Approved with Concerns and includes details related to the status. If the form was reviewed as "Not Approved", it must be resubmitted with corrections addressed. The Submission ID from the email / letter should be included with the resubmitted form(s).

Software Providers that **support e-File Software** should coordinate ATS test submissions with the submission of paper forms for testing and approval to avoid delays in full approval, as **both the print and electronic** testing must be complete before access to e-File Production is allowed.

## 3.0 Substitute Forms Approval Address

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Virginia Tax accepts Substitute Form Submissions via 2 methods – emailed attachments or mailed copies.

- **Email Address:** [SubstituteForms@tax.virginia.gov](mailto:SubstituteForms@tax.virginia.gov)

**Emailed submissions** – This is the preferred method and PDFs are acceptable. The size of the form and size of the image in the email attachment must still meet the standards set in the Substitute Form related documents.

- **Mailing Address:** Virginia Department of Taxation  
Substitute Forms Unit  
1957 Westmoreland Street  
Richmond, VA 23230

**NOTE:** Photocopies, fax submissions, etc. are **not** valid submissions methods and will **not** be accepted.

## 4.0 Submission Requirements

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Different requirements exist based on the form type and/or the form size. Review each category to ensure requirements for the form(s) are met for the review/approval process.

### **760CG Series**

The 760CG submissions should consist of at least 4 **total return packages**, which consists of the Form 760CG and all associated schedules.

- Set 1 – blank set of all supported returns and schedules
- Set 2 – tax due return (minimum 1 return)
- Set 3 – refund due return (minimum 1 return)
- Set 4 – full filled / full fields – variable / alternating characters

**Sets 2 and 3** – use the 760CG tax due test (#2) and 760CG refund due test (#3) from the 2022 Individual e-File Software Provider Test package for the submission.

- The paper submission must still reflect the format of the 760CG series.
- Codes may not be duplicated among Sets 2 and 3.
- Schedule INC/CG must be used for the wage statements in the paper submission.
- Submissions that do not reflect new fields and legislative changes will not be accepted for testing.  
**NOTE:** In addition to using the Individual e-File Software Provider Test Package, the 2022 Virginia Tax Individual e-File Guide clarifies new fields / changes in the Special Instructions section.
- Limitations – Your email / cover letter with your submission should include any test limitations for the product / test package you are submitting for review.

**Set 4** – Max fill all fields for each supported form / schedule. Verify each field for exact position and length on the 760CG series package. Values for consecutive fields must not be the same or it will interfere with the testing process.

- Alpha fields – display alternating values of 'A', 'B' and/or 'C'
- Numeric fields – display alternating values
- Date fields – display null value of '9'
- Alphanumeric fields – display value with 'A' and '9'
- Checkboxes – display 'X'
- Forms
  - Form 760CG
  - Schedule A/CG
  - Schedule ADJ/CG
  - Schedule HCl/CG
  - Schedule CR/CG
  - Schedule FED/CG
  - Schedule INC/CG
  - Schedule OSC/CG
  - Schedule VAC/CG
  - Schedule VACS/CG

### **All Other Full-Sized Forms** (3 Total)

**NOTE:** This section refers to forms listed in the “1D Barcode Details” documents.

- 1 full filled
- 1 set of blank forms

### **Vouchers** (4 Total)

- 4 vouchers
  - 3 with valid OCR Lines and valid computations
  - 1 blank voucher
- Variable and fictitious data for each voucher

## 5.0 Paper & Ink

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- Full size sheet of paper: 8 ½ inches x 11 inches
  - Voucher size:
    - Height = 3 ⅔ inches (⅓ of a standard 8 ½ x 11 inch sized paper)
    - Width = 8 ½ inches
  - Printing: single-sided
  - Orientation: portrait
  - Paper weight: 20 lb. bond (non-recycled) paper
  - Paper color: white
  - Ink: black
- NOTE:** Color ink and light printing may result in processing delays

Paper and ink specifications that cannot be controlled directly by the software provider should be communicated to your customers as these are critical to the successful processing of forms.

## 6.0 Print Areas

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### Full-Page Forms

- Full-page forms must be 8 ½ x 11 inches, using the 6 lines per inch requirement and ½ inch margins.
- Print Lines
  - The 1<sup>st</sup> available print line is Line 4.
  - The last print line is Line 63.
- Print Columns
  - The 1<sup>st</sup> available print column is Column 6.
  - The last available print column is Column 80 using 10 characters per inch for horizontal measurement.

### Voucher-Size Forms

- The voucher OCR Line starts at the 6<sup>th</sup> print space at 10 characters per inch from the left edge of the voucher.
- On the 8<sup>th</sup> print line at 6 print lines per inch from the top of the voucher (15 lines from the bottom).

## 7.0 Lines

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Lines on substitute paper forms must print only as specified on the official version of the form on Virginia Tax's website. Review each form to determine where lines must be placed.

- Full-size substitute forms must appear in the same format as the official version of the form on Virginia Tax's website.
- Forms printed with "00" in the amount field must print on substitute version.
- Voucher – Boxes displayed around demographic/date/period fields are allowed, but not required when printed out.
- Form 760CG, bottom of Page 1 – unnecessary lines are removed to improve automated character recognition.

## 8.0 Font Requirements

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- 1D Barcodes require a "Code39HalfInch-Regular" format; the barcode is ½ inch in height and the wide narrow bar ratio 2:5:1 must be used. 1D Barcodes must print on substitute forms as specified by the form's official version.
- Text fields minimum point size is **6 point** and the maximum is **12 point**.
- Controlled data fields font must be **12 point (size) 10-pitch Courier**.
- The voucher **OCR Line** must print in **12 point OCR-A font** and is preferred for other variable fields, but any other fixed pitched font will be accepted. Static text fonts should closely match samples in Specification Documents.
- The **Doc ID** on each voucher must print a **9 point font** that matches the sample provided.
- Special characters are not allowed in any controlled data field on the form. Special characters include:

\$ \* % # [ ] { } ( )

## 9.0 Logos, State Seal & Control Numbers

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- No company logos, state logos or state seals are to be placed on forms.
- Version numbers, revision dates, company names and text abbreviations may be placed in the margins as long as the information does not interfere with data capture.
- Generally, data in the margin does not interfere with data capture if it is placed in the lower-left corner of the form and at least 1 print position (both horizontal and vertical) from the variable data. This determination will be made during the approval process.

## 10.0 Vendor Code

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The vendor code is the 4-digit code assigned by the NACTP. Virginia Tax allows 4 digits and 1 alphanumeric character for the software developer's NACTP vendor code. If you do not have a vendor code, visit the [NACTP website](#).

## 11.0 For Office Use Only Area

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Various areas on most forms have reserved For Office Use only spaces. The software provider is required to include the text and, if required, add lines to separate and designate these areas as "For Office Use".

## 12.0 Name & Address Data Fields

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Software Providers must print the name and address fields using a 12 point Courier font. The name field varies in length and content on each return, schedule or payment voucher (based on tax type). Review each Specification Document for details associated to a particular form or voucher.

- For the 760CG and supporting documents, also review the Virginia – 760CG Exact Positioning Specifications located in the SES secure site.
- For all other forms, review the [main Forms section](#) of our website to determine the name field format and length.

## 13.0 Numeric Data & Date Fields

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Failure to comply with the requirements results in misreads/rejects during processing and causes delays issuing refunds.

- All numeric amount data fields must be right justified unless stated otherwise for a specific field.
- Decimal points, amount fields with "00" or fields with "%" following the divider line must always print.
- Include decimal points only on forms with no divider line in the amount field.
- Negative numbers must be indicated by a hyphen "-" prior to the digit in the variable data field.
- Do not use parentheses as negative indicators.
- Date fields must be created using 2 digits for the month and day using 4 digits for the year (MMDDYYYY) unless specified otherwise.

Example: A numeric amount of \$14,538.16 must print as 14538 (for forms where rounding is required).

## 14.0 Rounding to the Nearest Dollar

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Rounding to the nearest dollar is required on some, but not all, Substitute Forms. Each Substitute Form Specification Document will detail if rounding is **required** or **not permitted**.

When forms **require rounding**, each field must be rounded to the nearest dollar and any calculated field should be the sum of the rounded dollar amounts. For example, the payment amount of "1.52" should print as "2." in the field.

When rounding is **not permitted** on a form, the software must be programmed to disallow rounding and instead display full dollars and cents. For example, the payment amount of "1.52" must print as "1.52" in the field.

## 15.0 Masking Taxpayer Data

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Taxpayers may opt to use their electronic filing software to print a paper version of their tax return to mail to Virginia Tax. The software is **not allowed** to mask taxpayer data on these printouts. Incomplete / masked data delays the processing of taxpayer's returns to the point where the taxpayer may be asked to submit another "unmasked" tax return.

## 16.0 1D Barcodes for Returns

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The Substitute Forms specifications identify when a tax return uses a 1D Barcode that translates to the format below. The "Substitute Tax Form and 1D Barcode Details" specifications provide the specific 1D Barcode breakdown for a particular form. These specification documents are grouped together by tax type.

### Individual Income Tax / Corporation Income Tax / Pass-Through Entity Tax

- State ID – VA
- Form ID – 4 digits
- Page Number
- Current Tax Year
- Vendor ID

**Example** – Page 1 of Form 760 for Tax Year 2022 with a Vendor ID of 7077 translates to **VA0760122077**.

### All Other Tax Types

- State ID – VA
  - Form ID – 4 digits
  - Page Number
  - Form Revision Year
- NOTE:** This may not change every year; it is dependent on when Virginia Tax last revised the form.
- Vendor ID

**Example** – Page 1 Form VM-2, revised 2013, filed tax year 2018, Vendor ID 7999 translates to **VAVM02113999**.

## 17.0 760GG Series – 2D Barcodes / Anchor Placement / Visual e-File & OSC Messages

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Form 760CG has additional requirements for the 2D Barcode and Anchor Placements used to improve efficiency through our automated processing systems. Use the Virginia – 760CG Exact Positioning Specifications and related Grid specs to determine the position of each 2D Barcode field and the anchors.

Details for a message to indicate a printed return has already been e-Filed are included in the Exact Positioning Specifications. In addition, details for a message to indicate that more than one Schedule OSC is included with the return are included in the Exact Positioning Specifications. The Individual Income e-File Guide specifies these scenarios, which also impact Forms 760PY and 763.

All the above documents are located in the secure SES site.

## 18.0 OCR Lines for Vouchers

The Optical Character Read (OCR) Line on vouchers contains data necessary to the data capture process. The OCR Line varies in length and content based on tax type. All vouchers, regardless of tax type, have commonalities; certain vouchers will have additional content.

Use the form specifications detailed in this document and in the separate specifications documents to print the correct OCR Line for each type of voucher.

- The OCR Line begins at print Row 52, Column 6.
- A “Scan Band” ½ inch deep must be centered on the 8<sup>th</sup> print line.
- All characters must be numeric except for a temporary account that begins with “V”.
- Only OCR data shall appear in the OCR read area.
- Vouchers must print 1 per page, at the **bottom** of the page.

OCR Line Content	All Tax Type Vouchers	Non-Individual Income Tax Vouchers
2-digit Tax Code		✓
9-digit Account Number (SSN / FEIN)	✓	✓
1-digit Calculated Check Digit for Account Number (position varies per specs)	✓	✓
1-digit External ID Type of 1	✓	✓
3-digit Account Suffix		✓
3-digit Doc ID	✓	✓
4-digit Vendor ID (NACTP)	✓	✓
5-digit Period End Date	✓	✓
1-digit Calculated Check Digit for Period End Date	✓	✓

### All Vouchers

- The 9-digit Account Number in the OCR Line must always match the account number field on the voucher.
- The “V” in a temporary account number is converted to “0” for check digit calculations.
- Data in the OCR Line is separated by a blank space at certain points.

### Additional Fields by Voucher

- 760ES and 770ES Vouchers – 3-digit Locality Code
- 800ES and 500ES Vouchers – 2-digit Voucher Number

OCR Example – Individual Income Tax Voucher – 760PMT

123456789N 761VVVV 118001

Account # [123456789] (Blank Space) Check Digit [N] Doc ID [761] Vendor ID [VVVV] (Blank Space) Period End Date [11800] Check Digit [1]

OCR Example – Business Tax Voucher – VA6

3099999999910011 306VVVV 118001

Tax Code [30] FEIN [999999999] External ID Type [1] Account Suffix [001] Check Digit [1] (Blank Space) Doc ID [306] Vendor ID [VVVV] (Blank Space) Period End Date [11800] Check Digit [1]

## 19.0 Tax Codes & Doc IDs

The **2-digit Tax Code** must precede the account number in the account number field on the non-individual income tax returns and be present in the OCR scan line on the non-individual income tax vouchers.

The **3-digit Doc ID** must print in the OCR Line for tax type vouchers to ensure accurate processing.

Review each specification document for details on the Tax Code and Doc IDs associated to a particular voucher.



## 20.0 Check Digit – Formula & Calculator

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The 2 methods to determine the Check Digit are manually per the steps below or by using the Check Digit Calculator provided by Virginia Tax in the secure SES site. Digit 1 is the first digit on the right. Digit 15 is the first on the left.

Step 1	Multiply Digit	By	Results
	15	4	M1
	14	3	M2
	13	2	M3
	12	7	M4
	11	6	M5
	10	5	M6
	9	4	M7
	8	3	M8
	7	2	M9
	6	7	M10
	5	6	M11
	4	5	M12
	3	4	M13
	2	3	M14
	1	2	M15
<b>Step 2</b>	Add M1 through M15.		
<b>Step 3</b>	Divide the total by 11 and determine the remainder.		
<b>Step 4</b>	If 0 or 1, then the remainder is the check digit. If the result is greater than 1, subtract from 11; the result is the check digit.		

## 21.0 Period End / Filing Period Dates

### OCR Line – Filing Period Field

This field contains the century, year and month for which the voucher is filed as well as a mod-11 check digit. Use the Check Digit Calculator in the secure SES site to determine the correct check digit for the filing period.

Exceptions: The filing period month for these vouchers is always “00”, instead of specific with Jan. = 01, Feb. = 02, etc.

- 760-PMT and 760-PFF
- VA-6, VA-6H, 800V and 802V

Location	Type	Total Length
1 <sup>st</sup> digit	“1” for the century	1
2 <sup>nd</sup> & 3 <sup>rd</sup> digits	year	2
4 <sup>th</sup> & 5 <sup>th</sup> digits	month	2
6 <sup>th</sup> digit	check digit	1

*OCR Line – Filing Period Field*

**Form ST-8V**     **Virginia Out-Of-State Dealer's Use Tax Payment Voucher**  
 (Doc ID 138)     Department Of Taxation, P.O. Box 26627, Richmond, VA 23261-6627

1299999999910010 138VVVV 000000

Filing Period: MM / YYYY     Due Date: MM / DD / YYYY

Account Number: 12-999999999F-001

1TAXPAYER-NAMEONE89012345678901234567890  
 2TAXPAYER-NAMETWO89012345678901234567890  
 3ADDRESSLINEONE6789012345678901234567890  
 4ADDRESSLINETWO6789012345678901234567890  
 5CITY678901234567890 ST ZIPCODE890

**Total Amount Due From Form ST-8**  
000000000000.00

If paying by check, enter the total amount due from Form ST-8 on the voucher, Form ST-8V, and enclose this voucher and your check with your return. Make your check payable to the Department of Taxation.

**For Period Ending Field** →

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### Voucher Details – For Period Ending Field

This field contains the ending month, day and year for which the voucher is filed.

The format varies from voucher to voucher. Generally, the year or period ending is the filing period for which the taxes are due. Review each specification document for period ending field details associated to a particular voucher.