# Virginia Department of Taxation



# Corporation Business Rules

# Tax Year 2017

# Appendix A – Corporation – Schema Validation Business Rules

| Rule Number | Business Rules |
|---|---|
| VAForms – 001 | The total count PDF files does not equal to the total count provided in schema header. |
| VAForms – 002 | The PDF Files cannot be found in the submission. |
| VAForms – 003 | The document ID could not be found in the submission. |
| VAForms – 004 | Document does not pass the schema validation. |

# Appendix B – Corporation – Business Rules

**Form 500**

| Rule Number | Business Rules |
|---|---|
| 500-003 | Federal Forms 1120, 1120F, 1120-POL, 990, 990EZ, 990N and 990PF XMLs must exist. PDF must exist when the Attaching PDF Checkbox is populated. |
| 500-005 | Begin Date and End Date are required when the return is a fiscal or short year return. |
| 500-006 | Tax Period Beginning Date cannot be greater than Tax Period Ending Date. |
| 500-019 | Schedule 500A is required when the Multistate Schedule 500A Checkbox is populated. |
| 500-020 | The number of Affiliates must be populated with a value greater than zero if the Combined or Consolidated Checkbox is marked. |
| 500-022 | The Number of Affiliates must equal the number of attached Schedule 500ACs if the Combined or Consolidated Checkbox is marked. |
| 500-025 | Form 500 Line C (2) must be populated with a value greater than zero when Schedule 500FED Line 3 is populated with a value greater than zero. |
| 500-032 | Schedule 500ADJ must exist when Form 500 Lines 2 and/or 4 are populated. |
| 500-036 | Form 500 Line 7 must equal the sum of Lines 1 and 2 and minus the sum of Lines 4 and 6. |
| 500-039 | Form 500 Line 8c must equal Schedule 500A Section B Line 3c when Combined – Sch 500AC Attached Checkbox is not populated. |
| 500-040 | Form 500 Line 8d must equal Schedule 500A Section B Line 3e when Combined – Sch 500AC Attached Checkbox is not populated. |
| 500-041 | Form 500 Line 9 must equal .06 x Line 8a when Combined – Sch 500AC Attached Checkbox is not populated and the multistate schedule checkbox is populated. |
| 500-042 | Form 500 Line 9 must equal .06 x Line 7 when Combined – Sch 500AC Attached Checkbox is not populated and the multistate schedule checkbox is not populated. |
| 500-043 | Form 500 Line 10 must equal to Schedule 500CR, Section 2, Part 1, Line 1B. |
| 500-044 | Form 500 Line 11 must equal to Line 9 minus Line 10 when Corporate or Noncorporate Telecommunications Company and/or the Electric Supplier Company indicators are not populated. |
| 500-047 | Form 500 Line 14 must equal to Schedule 500CR, Section 4, Part 1,Line 1A. |
| 500-048 | Form 500 Line 15 must equal to Schedule 500ADJ Section D, Total Withholding. |
| 500-049 | Form 500 Line 16 must equal the sum of Lines 12, 13, 14 and 15. |
| 500-050 | Form 500 Line 17 must equal Line 11 minus Line 16. |
| 500-057 | Form 500 Line 24 must equal Line 22 minus Line 23. |
| 500-059 | Vendor ID must be valid / approved. |
| 500-062 | Schedule 500C must be present when Form 500 Line 20 is populated with a value greater than zero. |
| 500-063 | Form 500 Line 20 must equal Schedule 500C, Line 17 when Line 20 is populated with a value greater than zero. |
| 500-065 | Schedule 500ADJ must be present when Amended Return checkbox is populated. |
| 500-067 | Schedule 500A must be present when Schedule 500A Changes checkbox is populated. |
| 500-068 | Schedule 500CR must be present when Nonrefundable or Refundable Credit Change checkbox is populated. |
| 500-069 | Schedule 500AB must be present when Schedule 500AB Changes checkbox is populated. |
| 500-071 | FEIN cannot duplicate the FEIN of a previously accepted return for the tax year being filed. |

**Schedule 500A**

| Rule Number | Business Rules |
|---|---|
| 500A-029 | Schedule 500A Section A Line 1, Line 2, Line 3, Line 4, Line 5, Line 6, Line 7 or Line 8 must be populated when Schedule 500A is present. |
| 500A-030 | Schedule 500A Section A Lines 6a and 6b must be populated when Section A, Line 6 checkbox is populated. |

## Schedule 500A (con't)

| Rule Number | Business Rules |
|---|---|
| 500A-032 | If the Combined – Sch 500AC Attached Checkbox is not populated, Schedule 500A Section A, Line 1, Exception 1 or Exception 2 checkbox is populated when Motor Carriers Apportionable Income is not applicable Schedule 500A Section B Line 1 must be populated. |
| 500A-043 | If the Combined – Sch 500AC Attached Checkbox is not populated, Schedule 500A Section B Line 3a must equal Form 500, Line 7. |
| 500A-052 | If the Combined – Sch 500AC Attached Checkbox is not populated, Schedule 500A Section B Line 3j must equal Line 8a of Form 500. |

## Schedule 500AB

| Rule Number | Business Rules |
|---|---|
| 500AB-011 | Schedule 500AB Line 10 must equal Form 500ADJ Section A Line 3. |

## Schedule 500ADJ

| Rule Number | Business Rules |
|---|---|
| 500ADJ-007 | If Form 500ADJ Section A, Line 3 is greater than zero, Schedule 500AB must exist. |
| 500ADJ-010 | Schedule 500ADJ Section A, Line 7 must equal the sum of Lines 1 + 2 + 3 + 4 + 5 + 6 (all Other Additions Amounts). |
| 500ADJ-012 | Schedule 500ADJ Section A, Line 7 must equal form 500 Line 2. |
| 500ADJ-019 | Explanation must be provided for Subtraction Code 99. |
| 500ADJ-020 | Schedule 500ADJ Section B, Line 10 must equal the sum of Lines 1 + 2 + 3 + 4 + 5 + 6 + 7 + 8 + 9 (all Other Subtractions Amounts). |
| 500ADJ-021 | Schedule 500ADJ Section B, Line 10 must equal Form 500 Line 4. |
| 500ADJ-022 | Form 500 Line 15 must equal Schedule 500ADJ Section D-Schedule of VK-1 Withholding. |
| 500ADJ-023 | Explanation must be provided for Addition Code 99. |

## Schedule 500C

| Rule Number | Business Rules |
|---|---|
| 500C-001 | Exception 3 Explanation Box must be populated when Form 500C Line 12 is populated. |

## Schedule 500CR

| Rule Number | Business Rules |
|---|---|
| 500CR-119 | Schedule 500CR Section 2 Part 1 Line 1B must equal the lesser of the sum of all Nonrefundable credits being claimed or the amount on Section 1 Part 1 Line 1A of Schedule 500CR. |
| 500CR-120 | Schedule 500CR Section 1 Part 1 Line 1A must equal Form 500 Line 9. |
| 500CR-121 | Schedule 500CR Section 4 Part 1 Line 1A must equal the sum of all Refundable credits being claimed. |

## Form 500FED

| Rule Number | Business Rules |
|---|---|
| 500FED-005 | Schedule 500FED Line 3 must be populated with a value greater than zero when Form 500 Line C (2) is populated with a value greater than zero. |

## Financials

| Rule Number | Business Rules |
|---|---|
| FIN-011 | State Payment identified as International ACH Transaction (IAT) is not eligible for e-File. |
| FIN-034 | For timely filed returns, the direct debit date must be on or before the original Return Due Date. |
| FIN-035 | You cannot warehouse your payment for returns submitted after the original due date. The Payment Date must be blank or the same as the return submitted date. Your payment will be processed within a day or two of processing your return. |
| FIN-100 | Payment Amount cannot exceed the amount owed and the amount owed must be greater than zero. |
| FIN-105 | Warehouse Payment Date cannot be before the Return Submit Date. |