

Virginia Department of Taxation



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

(All Tax Types)

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Overview

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 address content necessities and the approval process required to support Virginia substitute tax forms. This is includes the details for registering as a software vendor with Virginia Tax.

Details that are specific to tax forms are provided in "Spec Documents" located a secure site. Each voucher Spec addresses 1 particular voucher. Full size forms with 1D barcodes are grouped together by tax type.

Software Partner Agreements

All Virginia Vendors

In order to participate in the Virginia Fed/State e-File program, all vendors supporting Virginia returns must submit a completed Software Provider Registration Form and Letter of Intent Form (LOI). Refer to the details for our handling of **new** vendors and of **existing** vendors.

- [Virginia Tax website](#) – provides the Registration Form
- [State Exchange System \(SES\)](#) – provides the LOI, e-File Documentation, and Substitute Forms Documentation
 - *e-File Documentation = schemas, business rules, test scenarios, signature forms, and guidelines*
 - *Substitute Forms Documentation = 760CG package, 2D exact specifications, test scenarios, 1D barcode details, standards guideline, check digit calculator and other print form specifications*

New Virginia Vendors

NOTE: Vendors also go through a separate process to be added to the list of State Exchange Industry Authorized Users.

1. Once the **Registration Form** is received, and a vendor **suitability review** is performed, Virginia Tax will provide access to the secure SES site in order for the vendor to access the Virginia LOI.
2. Once the **LOI** is completed, Virginia Tax will give the new vendor access to e-File Documentation and Substitute Forms Documentation as per details in their Registration Form.
3. **Testing** will be allowed once the signed LOI is received and approved.

Existing Virginia Vendors in Good Standing

As agreed to by the IRS / State / Industry Summit Working Groups for vendors on the State Exchange Industry Authorized Users List:

1. Once the **Registration Form** is received, Virginia Tax will provide access to the secure SES site for the Virginia LOI, e-File Documentation, and Substitute Forms Documentation as per details in their Registration Form.
2. **Testing** will be allowed once the signed LOI is received and approved.

Substitute Forms Approval Process

Per criteria/standards set by Virginia Tax, only forms detailed in the secure SES site go through the Substitute Forms Approval Process. 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.

Substitute Forms Approval Process (con't)

Approval means that the substitute forms vendor 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).

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

Vendors with **connections to 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.

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

- **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.
- **Mailed submissions** – Any vouchers that are mailed must be cut to size prior to mailing.
NOTE: Photocopies, fax submissions, etc. are **not** valid submissions methods and will **not** be accepted.

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 letter should be included with the resubmitted form(s).

Substitute Forms Approval Address

Email Address: SubstituteForms@tax.virginia.gov (Preferred Method)

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

Submission Requirements

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 – Review the Virginia – 2017 760CG Substitute Forms Vendor Test Scripts document (located on the secure SES site) for complete details.

All Other Full-Sized Forms (3 Total)

- 2 complete sets with valid computations
- Variable and fictitious data for each form
- Include vouchers required with Full-Sized Forms
- 1 set of blank forms

Vouchers (11 Total)

- 10 vouchers with valid OCR Lines and valid computations
- Variable and fictitious data for each voucher
- Cut to size (mailing method only)
- 1 set of blank vouchers

Paper & Ink

- 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 vendor should be communicated to your customers as these are critical to the successful processing of forms.

Print Areas

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 1st available print line is Line 4.
 - The last print line is Line 63.
- Print Columns
 - The 1st 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 6th print space at 10 characters per inch from the left edge of the voucher.
- On the 8th print line at 6 print lines per inch from the top of the voucher (15 lines from the bottom).

Lines

Lines on substitute vendor 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 – all unnecessary lines are removed to improve automated character recognition.

Font Requirements

- 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 the Spec 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:

\$ * % # [] { } ()

Logos, State Seal & Control Numbers

- 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.

Vendor Code

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](#).

For Office Use Only Area

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

Name & Address Data Fields

Vendors 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 Spec 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 on the secure site.
- For all other forms, review the [main Forms section](#) of our website to determine the name field format and length.

Numeric Data & Date Fields

Failure to comply with the requirements results in misreads/rejects during processing and causes delays to issue 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 (MMDDYY) unless specified otherwise.

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

Rounding to the Nearest Dollar

Rounding to the nearest dollar is required on some, but not all, Substitute Forms. Each Substitute Form Spec 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 round 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 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.

Masking Taxpayer Data

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.

1D Barcodes for Returns

The Substitute Forms specs identify when a tax return uses a 1D Barcode that translate to the format below. The “Substitute Tax Form and 1D Barcode Details” specs provide the specific 1D Barcode breakdown for a particular form. These spec 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 2017 with a Vendor ID of 7999 translates to **VA0760117999**.

All Other Tax Types

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

Example – Page 1 Form ST-9, revised 2013, filed tax year 2017, Vendor ID 7999 translates to **VAST09113999**.

760GG – 2D Barcodes / Anchor Placement / Visual e-File Message

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.

Also, details for a new message to indicate a printed return has already been e-Filed 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 on the secure SES site.

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 specs 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 8th 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	✓	✓

OCR Lines for Vouchers (con't)

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 114006

Account # [123456789] (Blank Space) Check Digit [N] Doc ID [761] Vendor ID [VVVV] (Blank Space) Period End Date [11400] Check Digit [6]

OCR Example – Business Tax Voucher – VA6

30999999999910011 306VVVV 114006

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 [11400] Check Digit [6]

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

Check Digit – Formula & Calculator

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 on 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
Step 2	Add M1 through M15.		
Step 3	Divide the total by 11 and determine the remainder.		
Step 4	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.		

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 on 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 st digit	“1” for the century	1
2 nd & 3 rd digits	year	2
4 th & 5 th digits	month	2
6 th 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

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.

Total Amount Due From Form ST-8
00000000000.00

For Period Ending Field

→

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 spec document for period ending field details associated to a particular voucher.