

Virginia Department of Taxation



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

(All Tax Types)

Table of Contents

Overview	3
Virginia Tax Software Provider Registration and Letter of Intent	3
Substitute Forms Approval Process	3
Substitute Forms Approval Address	3
Paper & Ink	4
Print Areas	4
Lines	4
Font Requirements	4
Logos, State Seal & Control Numbers	5
Vendor Code	5
For Office Use Only Area	5
Name & Address Data Fields	5
Numeric Data & Date Fields	5
Rounding to the Nearest Dollar	5
1D Barcodes for Returns	6
2D Barcodes & Anchor Placement	6
OCR Lines for Vouchers	6
Tax Codes & Doc IDs	7
Check Digit – Formula & Calculator	7
Period End / Filing Period Dates	8
Submission Requirements	8

Overview

The Virginia Department of Taxation (the Department) 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 the Department's paper processing systems. This guide also address content necessities and the approval process required to support Virginia substitute tax forms.

Details that are specific to tax forms are provided in "Spec Documents" located on the [Substitute Forms](#) page. Each voucher Spec addresses one particular voucher. Full size forms with 1D barcodes are grouped together by tax type.

Virginia Tax Software Provider Registration and Letter of Intent

The Virginia Department of Taxation participates in an approval process to comply with national security summit standards and therefore stores related 760CG software development documentation (exact positioning, grid/non-grid form, test scripts, etc.) on a secure site.

All software vendors must complete the Tax Software Provider Registration and Letter of Intent in order to gain access to the secured site and participate with submitting Virginia 760CG returns / schedules. Contact the [Substitute Forms mailbox](#) to request the registration / letter of intent document and begin the approval process.

This registration / letter of intent document is also required for vendors who support any of the other non-760CG tax forms listed on the [Substitute Forms](#) page. Currently, those specs will be maintained on the Department's website.

Substitute Forms Approval Process

Per criteria/standards set by the Department, only forms listed on the [Substitute Forms](#) page go through the Substitute Forms Approval Process.

Forms not specified on the [Substitute Forms](#) page should match the official forms published on the [main Forms page](#). These 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 the Department's paper processing systems.

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 the Department for review and approval before distribution or release to customers and clients.

The Department accepts Substitute Form Submissions via two 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.

The Department advises if the submission 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

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

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 the Department'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 the Department'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. The Department 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 two digits for the month and day using four 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.

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 2016 with a Vendor ID of 7999 translates to **VA0760116999**.

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 2016, Vendor ID 7999 translates to **VAST09113999**.

2D Barcodes & Anchor Placement

The 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. The documents are located on the secure 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 two methods to determine the Check Digit are manually per the steps below or by using the [Check Digit Calculator](#) provided by the Department. 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](#) 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

Total Amount Due From Form ST-8
000000000000.00

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.

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 – 2016 760CG Substitute Forms Vendor Test Scripts document (located on the secure 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