

# Virginia Department of Taxation



## Corporation Business Rules

**Tax Year 2018**



## Appendix A – Corporation – Schema Validation Business Rules

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

## Appendix B – Corporation – Business Rules

### Form 500

Rule Number	Business Rules
<b>500-003</b>	Federal Forms 1120, 1120F, 1120-POL, 990, 990EZ, 990N and 990PF XMLs must exist.
<b>500-005</b>	Begin Date and End Date are required when the return is a fiscal or short year return.
<b>500-006</b>	Tax Period Beginning Date cannot be greater than Tax Period Ending Date.
<b>500-019</b>	Schedule 500A is required when the Multistate Schedule 500A Checkbox is populated.
<b>500-020</b>	The number of Affiliates must be populated with a value greater than zero if the Combined or Consolidated Checkbox is marked.
<b>500-022</b>	The Number of Affiliates must equal the number of attached Schedule 500ACs if the Combined or Consolidated Checkbox is marked.
<b>500-025</b>	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.
<b>500-033</b>	Form 500 Line 2 must equal Schedule 500ADJ Section A Line 7.
<b>500-034</b>	Form 500 Line 4 must equal Schedule 500ADJ Section B Line 10.
<b>500-036</b>	Form 500 Line 7 must equal the sum of Lines 1 and 2 and minus the sum of Lines 4 and 6.
<b>500-039</b>	Form 500 Line 8c must equal Schedule 500A Section B Line 3c when Combined - Sch 500AC Attached Checkbox is not populated.
<b>500-040</b>	Form 500 Line 8d must equal Schedule 500A Section B Line 3e when Combined - Sch 500AC Attached Checkbox is not populated.
<b>500-041</b>	Form 500 Line 9 must equal .06 x Line 8a when Combined - Sch 500AC Attached Checkbox is not populated and the Sch. 500A Enclosed checkbox is populated.
<b>500-042</b>	Form 500 Line 9 must equal .06 x Line 7 when Combined - Sch 500AC Attached Checkbox is not populated and the Sch. 500A Enclosed checkbox is not populated.
<b>500-043</b>	Form 500 Line 10 must equal to Schedule 500CR, Section 2, Part 1, Line 1B.
<b>500-044</b>	Form 500 Line 11 must equal to Line 9 minus Line 10 when Corporate or Noncorporate Telecommunications Company and/or the Electric Supplier Company and/or Home Service Contract Provider indicators are not populated.
<b>500-047</b>	Form 500 Line 14 must equal to Schedule 500CR, Section 4, Part 1, Line 1A.
<b>500-048</b>	Form 500 Line 15 must equal to Schedule 500ADJ Section D, Total Withholding.
<b>500-049</b>	Form 500 Line 16 must equal the sum of Lines 12, 13, 14 and 15.
<b>500-050</b>	Form 500 Line 17 must equal Line 11 minus Line 16.
<b>500-057</b>	Form 500 Line 24 must equal Line 22 minus Line 23.
<b>500-059</b>	Vendor ID must be valid/approved.
<b>500-063</b>	Form 500 Line 20 must equal Schedule 500C, Line 17 when Line 20 is populated with a value greater than zero.
<b>500-067</b>	Schedule 500A must be present when Schedule 500A Changes checkbox is populated.
<b>500-068</b>	Schedule 500CR must be present when Nonrefundable or Refundable Credit Change checkbox is populated.
<b>500-069</b>	Schedule 500AB must be present when Schedule 500AB Changes checkbox is populated.
<b>500-071</b>	FEIN cannot duplicate the FEIN of a previously accepted return for the tax year being filed.
<b>500-072</b>	Form 500 Corporate Telecommunications Company Section Amount, page 1 must equal to Form 500T Part II Line 7.
<b>500-073</b>	Form 500 Noncorporate Telecommunications Company Section Amount, page 1 must equal to Form 500T Part III Line 10.
<b>500-074</b>	Form 500 Electric Supplier Company Section Amount on Page 1 must equal Schedule 500EL, Part IV, line 7 or Part VI line 14.
<b>500-076</b>	Form 500 Home Service Contract Provider Section Amount, Page 1 must equal to Form 500HS Line 10.

<b>500-078</b>	Schedule 500AP XML must be present when Certified Company Apportionment - Sch. 500AP Enclosed checkbox is populated.
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### Schedule 500A

Rule Number	Business Rules
<b>500A-032</b>	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.
<b>500A-043</b>	If the Combined - Sch 500AC Attached Checkbox is not populated, Schedule 500A Section B Line 3a must equal Form 500, Line 7.
<b>500A-052</b>	If the Combined - Sch 500AC Attached Checkbox is not populated, Schedule 500A Section B Line 3j must equal Line 8a of Form 500.

### Schedule 500ADJ

Rule Number	Business Rules
<b>500ADJ-007</b>	Form 500ADJ Section A Line 3 must equal Schedule 500AB Line 10.
<b>500ADJ-010</b>	Schedule 500ADJ Section A Line 7 must equal the sum of Lines 1+2+3+4+5+6 (all Other Additions Amounts).
<b>500ADJ-019</b>	Explanation must be provided for Subtraction Code 99.
<b>500ADJ-020</b>	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).
<b>500ADJ-023</b>	Explanation must be provided for Addition Code 99.

### Schedule 500C

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

### Schedule 500CR

Rule Number	Business Rules
<b>500CR-119</b>	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.
<b>500CR-120</b>	Schedule 500CR Section 1 Part 1 Line 1A must equal Form 500 Line 9.
<b>500CR-121</b>	Schedule 500CR Section 4 Part 1 Line 1A must equal the sum of all Refundable credits being claimed.

### Form 500FED

Rule Number	Business Rules
<b>500FED-005</b>	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
<b>FIN-011</b>	State Payment identified as International ACH Transaction (IAT) is not eligible for e-File.
<b>FIN-034</b>	For timely filed returns, the Requested Payment Date must be on or before the original Return Due Date.
<b>FIN-035</b>	You cannot request a payment date for returns submitted after the original due date. The Payment Date must be blank. Your payment will be processed within a day or two of processing your return.
<b>FIN-100</b>	The Requested Payment Amount cannot exceed the amount owed.
<b>FIN-105</b>	The Requested Payment Date cannot be before the Return Submit Date.