

Virginia Department of Taxation

Substitute Forms Specifications

500CP – Automatic Extension Payment Coupon - Corporate

*Attention: All 500CP payments and vouchers / returns must be made electronically.
Paper vouchers are only allowed for customers with an approved waiver.*

Special Notes

- Document ID – 502
- Barcode – No
- Rounding – Yes; the length of 15 for numeric fields includes the 2 places for the “.00” rounded cents.
- Due Date
 - Calendar year filers – April 15
 - Fiscal year filers – on or before due date of fiscal year return
 - Nonprofits – 15th of the 6th month following end of taxable year
- Neither the OCR Line nor the Account Number field may contain dashes or hyphens (-).
- Review the instructions provided via the [main Forms page](#) when computations are required and/or when amount/numbers must be transferred to/from another form.

Use the Check Digit Calculator to determine the correct digit used in the applicable section of the OCR Line.

OCR Table

Example – 35XXXXXXXXX1001D 502VVVV 1YYMMMD

| Section | Length | Position | Format / Data | Description / Details |
|----------------------------------|--------|----------------|---------------|--|
| Tax Code | 2 | Col. 6, Row 52 | Numeric | 35 |
| FEIN | 9 | | Numeric | XXXXXXXXX = 9 digits or V with 8 digits |
| External ID Type | 1 | | Numeric | 1 = indicates the 9 digits before it as the FEIN |
| Account Suffix | 3 | | Numeric | 001 |
| Check Digit (for Account Number) | 1 | | Numeric | D = Check Digit Calculator result |
| Blank Space | 1 | | N/A | |
| Doc ID | 3 | | Numeric | 502 |
| Vendor ID | 4 | | Numeric | VVVV = 4 digits of the NACTP Vendor ID code |
| Blank Space | 1 | | N/A | |
| Filing Period | 5 | | Date (1YYMM) | Ending date of the Filing Period 1 = Century, YY = Tax Year, MM = Month |
| Check Digit (for Filing Period) | 1 | | Numeric | D = Check Digit Calculator result |

Form Table

| Field | Length | Justified / Position | Format | Negative Allowed? | Description / Details |
|--------------------------------|--------|--------------------------|--------------|-------------------|---|
| OCR Line | 31 | Col. 6, Row 52 | Numeric | N/A | See OCR Table for details |
| Federal Employer's ID Number | 9 | Left | Alphanumeric | N/A | 9 digits or V with 8 digits |
| Entity Type | 2 | Left | Alpha | N/A | 2 character abbreviation |
| Name of Corporation | 40 | Left | Alphanumeric | N/A | Name of customer |
| First 4 Letters of Corp Name | 4 | Left | Alphanumeric | N/A | First 4 Letters of customer name |
| Address (Number & Street) | 40 | Left | Alphanumeric | N/A | Street address of customer |
| Address (con't) | 40 | Left | Alphanumeric | N/A | Street address of customer |
| City, State & ZIP Code | 52 | Left | Alphanumeric | N/A | City, State Abbreviation & ZIP Code of customer |
| Nonprofit Corporation Checkbox | 1 | N/A | Checkbox | N/A | Display 'X' if applicable |
| Month Ending (Taxable Year) | 2 | Left | Date | N/A | MM = Month |
| Year Ending (Taxable Year) | 4 | Left | Date | N/A | YYYY = Year |
| 500 Return Checkbox | 1 | N/A | Checkbox | N/A | Display 'X' if applicable |
| 500EC Return Checkbox | 1 | N/A | Checkbox | N/A | Display 'X' if applicable |
| Tax Payment Amount | 15 | Right Col. 60, Row 60 | Numeric | No | Amount |