

# Virginia Department of Taxation

## Substitute Forms Specifications

### CO1 – Corn Assessment Tax Return

#### Special Notes

- Document ID – 261
- Barcode – No
- Rounding – No; the length of 15 for numeric fields includes the 2 places for the cents.
- Due Dates – 04/30, 07/31, 10/31 and 01/31
- 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 – 46XXXXXXXXX1001D 261VVVV 1YYMMD

Section	Length	Position	Format / Data	Description / Details
Tax Code	2	Col. 6, Row 52	Numeric	46
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	261
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 03/31/19 = 11903 06/30/19 = 11906 09/30/19 = 11909 12/31/19 = 11912
Check Digit (for Filing Period)	1		Numeric	D = Check Digit Calculator result

#### Form Table

Field	Length	Justified / Position	Format	Negative Allowed?	Description / Details
Out of Business Checkbox	1	N/A	Checkbox	N/A	Display 'X' if applicable
Out of Business Date	10	Left	Date	N/A	MM/DD/YYYY
Period	10	Left	Date	N/A	MM/DD/YYYY
Due Date	10	Left	Date	N/A	MM/DD/YYYY
OCR Line	31	Col. 6, Row 52	Numeric	N/A	See OCR Table for details
Account Number	15	Left	Alphanumeric	N/A	46XXXXXXXXXF001 46 = Tax Code, XXXXXXXXXX = FEIN, F001 = ID Type & Account Suffix
FEIN	9	Left	Alphanumeric	N/A	9 digits or V with 8 digits
Name	40	Left	Alphanumeric	N/A	Name of customer
Address (Number & Street)	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
Line 1	15	Right	Numeric	No	Amount
Line 2	15	Right	Numeric	No	Amount
Line 3	15	Right	Numeric	No	Amount – Software Generated Computation
Line 4	15	Right	Numeric	No	Amount – Software Generated Computation
Line 5	15	Right	Numeric	No	Amount
Line 6	15	Right	Numeric	No	Amount
Line 7	15	Right Col. 60, Row 60	Numeric	No	Amount – Software Generated Computation