

# Virginia Department of Taxation

## Substitute Forms Specifications

### CU7 – Consumer’s Use Tax Return for Individuals

#### Special Notes

- Document ID – 107
- Barcode – No
- Rounding – No; the length of 15 for numeric fields includes the 2 places for the cents.
- Due Date – May 1 = calendar filers; other filers = the 15th day of 4th month after close 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 – XXXXXXXXXD 107VVVV 1YYMMD

Section	Length	Position	Format / Data	Description / Details
FEIN	9	Col. 6, Row 52	Numeric	XXXXXXXX = 9 digits or V with 8 digits
Check Digit (for Account Number)	1		Numeric	D = Check Digit Calculator result
Blank Space	1		N/A	
Doc ID	3		Numeric	107
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
Taxable Year Beginning Date	10	Left	Date	N/A	MM/DD/YYYY
Taxable Year Ending Date	10	Left	Date	N/A	MM/DD/YYYY
City Checkbox	1	N/A	Checkbox	N/A	Display 'X' if applicable
County Checkbox	1	N/A	Checkbox	N/A	Display 'X' if applicable
[Location] of	20	Left	Alpha	N/A	City or County of business
OCR Line	31	Col. 6, Row 52	Numeric	N/A	See OCR Table for details
Your SSN	9	Left	Numeric	N/A	9 digits
Your Last Name	20	Left	Alphanumeric	N/A	First name of customer
Your First Name	20	Left	Alphanumeric	N/A	Last name of customer
MI	1	Left	Alpha	N/A	Middle initial
Spouse’s SSN	9	Left	Numeric	N/A	9 digits
Spouse’s Last Name	20	Left	Alphanumeric	N/A	First name of customer’s spouse
First Name	20	Left	Alphanumeric	N/A	Last name of customer’s spouse
MI	1	Left	Alpha	N/A	Middle initial
Address (Number & Street)	40	Left	Alphanumeric	N/A	Street address of customer(s)
City, State & ZIP Code	52	Left	Alphanumeric	N/A	City, State Abbreviation & ZIP Code of customer(s)
Line 1a	15	Right	Numeric	No	Amount
Line 1b	15	Right	Numeric	No	Amount
Line 2a	15	Right	Numeric	No	Amount
Line 2b	15	Right	Numeric	No	Amount
Line 3	15	Right	Numeric	No	Amount – Software Generated Computation
Line 4	15	Right	Numeric	No	Amount
Line 5	15	Right	Numeric	No	Amount
Line 6	15	Right Col. 60, Row 60	Numeric	No	Amount – Software Generated Computation