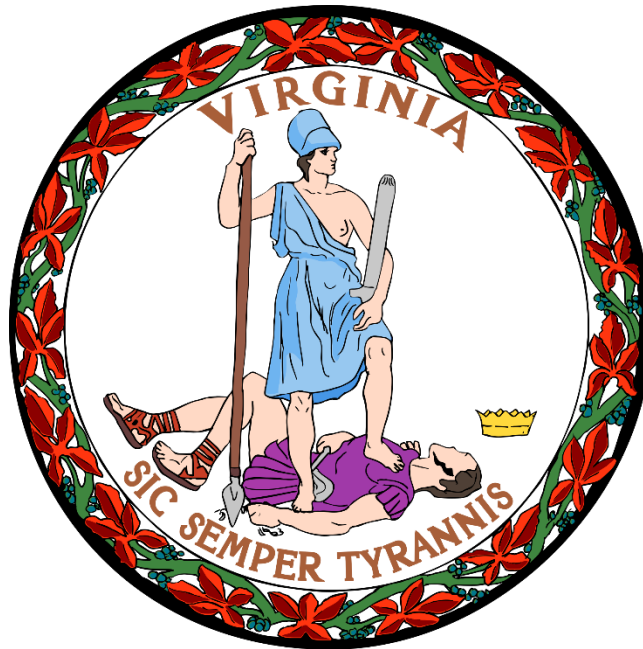


Virginia Department of Taxation



Individual Income e-File Test Package

Tax Year 2019



Overview

This publication provides guidelines for the Software Developers and Transmitters to test their software with the Fed/State e-File program for the Individual income tax form packages: 760CG, 760PY and 763.

Please refer to the 2019 Individual Income e-File Guide and Specifications for important details and guidance concerning certain Virginia tax computations and other information important to developing Virginia tax preparation software.

All test scenarios are required to be submitted:

760CG Test Scenarios

- [Test Scenario #1 – SSN 400-00-7031](#)
- [Test Scenario #2 – SSN 400-00-7032 and SSN 400-00-7046](#)
- [Test Scenario #3 – SSN 400-00-7033 and SSN 400-00-7047](#)
- [Test Scenario #4 – SSN 400-00-7034](#)
- [Test Scenario #5 – SSN 400-00-7035 and SSN 400-00-7048](#)

760PY Test Scenarios (if supported)

- [Test Scenario #6 – SSN 400-00-7036](#)
- [Test Scenario #7 – SSN 400-00-7037 and SSN 400-00-7049](#)
- [Test Scenario #8 – SSN 400-00-7038 and SSN 400-00-7050](#)
- [Test Scenario #9 – SSN 400-00-7039 and SSN 400-00-7051](#)

763 Test Scenarios (if supported)

- [Test Scenario #10 – SSN 400-00-7040](#)
- [Test Scenario #11 – SSN 400-00-7041 and SSN 400-00-7052](#)
- [Test Scenario #12 – SSN 400-00-7042 and SSN 400-00-7053](#)

Estimated Payments and Extension Payments Test Scenarios (if supported)

- [Test Scenario #13 – SSN 400-00-7043](#)
- [Test Scenario #14 – SSN 400-00-7044](#)
- [Test Scenario #15 – SSN 400-00-7045](#)

760CG Test Scenarios

Test Scenario #1 – SSN 400-00-7031

File an unlinked Virginia resident individual return, Form 760CG, with a Single filing status.

Conditions & Exemptions:

- Name change
- No dependents
- Income is below the filing threshold
- Alphanumeric VA Driver's License and Issue Date are provided
- Alphanumeric State Issued Identity PIN is provided
- Standard Deduction is claimed

Virginia Withholding is reported.

The return results in a refund issued by check.

The taxpayer opts to receive 1099-G electronically.

The taxpayer allows Virginia Tax to discuss the return with the tax preparer. The taxpayer's e-File signature PIN, contact information and preparer's phone number and information are required.

Forms to include:

- Form 760CG
- W-2 with VA Withholding
- Federal Form 1040NR

Test Scenario #2 – SSN 400-00-7032 and SSN 400-00-7046

File a Virginia resident individual return, Form 760CG, with a Married Filing Jointly filing status.

Conditions & Exemptions:

- Three Dependents
- Virginia Low Income Tax Credit is claimed
- Alphanumeric State Issued ID and Issue Date are provided for both taxpayers
- Standard Deductions are claimed
- Amended and Result of NOL

Both taxpayers have a taxable income and qualify for the Spouse Tax Adjustment.

Virginia Withholding is reported.

The return results in a balance due paid by credit card.

Forms to include:

- Form 760CG
- Schedule ADJ/CG
- W-2 with VA Withholding
- Federal Form 1040

760CG Test Scenarios (cont'd)

Test Scenario #3 – SSN 400-00-7033 and SSN 400-00-7047

File a Virginia resident individual return, Form 760CG, with a Married, Filing Separate filing status.

Conditions & Exemptions:

- Three dependents
- Spouse's Name and SSN are provided
- Taxpayer does not have a Driver's License or State Issued ID
- Itemized deductions are claimed
- Only the Primary taxpayer has income
- The Federal Adjusted Gross Income exceeds \$250,000
- The taxpayer is military and overseas when the tax return is due. There are civilian wages prior to joining the military and military pay while overseas.
- Virginia Withholding and interest income is reported.

There are entries reported on Schedule A/CG:

- Medical and Dental Expenses
- Taxes You Paid:
 - General sales taxes
 - State and local real estate taxes
 - State and local personal property taxes
 - Other deductible taxes
- Total Itemized Deductions was limited

There are entries reported on Schedule ADJ/CG:

- Deduction Code 102
- Deduction Code 104
- Deduction Code 105
- Deduction Code 116
- Other Deduction Code 199
- Addition to tax from Form 760C (Exception Met)

There are credits reported on Schedule CR/CG:

- Worker Retraining Tax Credit, Section 1 Part 12
- Port Volume Increase Tax Credit, Section 1 Part 23
 - Credit amount originating in 2019
 - Carryover credit from prior year
 - Credit amount earned during 2019 that was transferred to others
 - Carryover credit to next year
- Virginia Coal Employment and Production Incentive Tax Credit, Part 29

There is a Credit reported on Schedule OSC for taxes paid to North Carolina (Border State checkbox is populated).

The return results in a balance due paid by Direct Debit; a requested payment date of July 1 and banking information are provided.

Forms to include:

- Form 760CG
- VA Schedule A/CG
- Schedule ADJ/CG
- Schedule CR/CG
- Schedule OSC/CG
- W-2 with VA Withholding
- 1099-INT with VA Withholding
- Attachments:
 - Form(s) to support Virginia Coal Employment and Production Incentive Credit
 - North Carolina's state return
 - Form 760C
- Federal Form 1040

760CG Test Scenarios (cont'd)

Test Scenario #4 – SSN 400-00-7034

File an online Virginia resident individual return, Form 760CG, with a Single filing status.

Conditions & Exemptions:

- Head of Household
- One dependent
- Virginia Earned Income Credit is claimed
- Taxpayer is deceased
- Form 1310 checkbox is populated
- Standard Deduction is claimed

The taxpayer's income is from wages with Virginia Withholding reported and Dividend Income.

There is a Deduction reported on Schedule ADJ/CG:

- Deduction Code 112.

The return results in no overpayment or amount due.

There are Contributions reported on Schedule VAC/CG:

- Two Virginia College Savings Plan Contributions:
 - One with program type of CollegeAmerica
 - One with program type of ABLEnow
- Contribution Code 78
- Contribution Code 72
- Public School Foundation Code 031001
- Public Library Foundation Code 203701
- Public Library Foundation Code 211701
- Public Library Foundation Code 214301

Forms to include:

- Form 760CG
- Schedule ADJ/CG
- Schedule VAC/CG
- W-2 with VA Withholding
- 1099-DIV with VA Withholding
- Attachments:
 - Form 1310
 - Supporting documentation from S Corporation for Bank Franchise Tax
- Federal Form 1040

760CG Test Scenarios (cont'd)

Test Scenario #5 – SSN 400-00-7035 and SSN 400-00-7048

File a Virginia resident individual return, Form 760CG, with a Married Filing Jointly filing status. Income is from various sources. Estimated Payments are reported.

Conditions & Exemptions:

- Two dependents
- Primary taxpayer is a Fisherman and over 65
- Secondary taxpayer is over 65 and blind
- Itemized deductions are claimed
- Alphanumeric VA Driver's License and Issue Date are provided for primary taxpayer
- Alphanumeric State Issued ID and Issue Date are provided for secondary taxpayer
- Alphanumeric State Issued Identity PIN is provided
- Sales and Use Tax (Consumer Use Tax) is claimed

There are entries reported on Schedule A/CG:

- Medical and Dental Expenses
- Taxes You Paid:
 - State and local income taxes
 - State and local real estate taxes
 - State and local personal property taxes
 - Other deductible taxes
- Interest you Paid:
 - Home mortgage interest and points reported on federal Form 1098 (did not use all of home mortgage loan)
 - Home mortgage interest not reported on federal Form 1098
 - Points not reported on federal Form 1098
 - Investment interest
- Gifts to Charity:
 - Gifts by cash or check
 - Other than by cash or check
 - Carryover from prior year
- Casualty and Theft Losses
- Other Itemized Deductions:
 - Gambling Losses
 - Other
- Total Itemized Deductions was not limited

The taxpayer has a Federal Schedule C and Federal Schedule 4562; both are reported with vehicles used for business.

There are entries reported on Schedule ADJ:

- Fixed Date Conformity Addition
- Addition Code 18 and 99
- Subtraction Code 20, 57, 58 and 99
- Deduction Code 117 and 199

There are Contributions reported on Schedule VAC/CG:

- Ten Virginia College Savings Plan Contributions, two for each Program Type
- Contribution Code 78
- Contribution Code 11
- Public School Foundation Code 061001
- Public Library Foundation Code 202901

There are credits reported on Schedule CR/CG:

- Clean-Fuel Vehicle and Qualified Electric Vehicle Credit, Section 1 Part 7
- Worker Training Tax Credit, Section 1 Part 30
- Coalfield Employment Enhancement Tax Credit, Section 3, Part 1 (Credit Earned for current year reported)

There is a Credit reported on Schedule OSC for taxes paid to New York, Connecticut, Colorado, and Maryland (Income is not exempt from taxation by MD)

The return results in an overpayment. Part of the overpayment is to be credited to the next year's tax. Banking information is provided for Direct Deposit for the rest of the overpayment.

The taxpayer opts to receive 1099-G electronically.

760CG Test Scenarios (cont'd)

The taxpayer allows Virginia Tax to discuss the return with the tax preparer. The taxpayer's e-File signature PIN, contact information and preparer's phone number and information are required.

Forms to include:

- Form 760CG
- VA Schedule A/CG
- Schedule ADJ/CG
- Schedule CR/CG
- Schedule VAC/CG
- Schedule FED/CG
- Schedule OSC/CG
- W-2, W-2G, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, 1099-G, Schedule VK-1, 1099-B, 1099-OID, 1099-K
- Attachments:
 - Form(s) to support Coalfield Employment Enhancement Credit
 - New York's state return
 - Connecticut's state return
 - Colorado's state return
 - Maryland's state return
- Federal Form 1040SR

760PY Test Scenarios

Test Scenario #6 – SSN 400-00-7036

File an unlinked Virginia Part-Year resident individual return, Form 760PY, with a Single filing status. Virginia Withholding is reported.

Conditions & Exemptions:

- Dates of Virginia residence are provided
 - From 6/1/19 To 12/31/19
- Taxpayer is over 66
- Head of Household
- One dependent
- Income is below the filing threshold
- Taxpayer has a Driver's License/State Issued ID but chose not to provide information
- Alphanumeric State Issued Identity PIN is provided
- Standard Deduction is claimed

100% of the federal adjusted gross income was earned while the taxpayer was a Virginia resident.

The return results in a refund and the banking information is provided for Direct Deposit.

The taxpayer allows Virginia Tax to discuss the return with the tax preparer. The taxpayer's contact information and preparer's phone number and information are required.

Forms to include:

- Form 760PY
- Schedule of Income
- W-2 with VA Withholding
- Federal Form 1040SR

Test Scenario #7 – SSN 400-00-7037 and SSN 400-00-7049

File an online Virginia Part-Year resident individual return, Form 760PY, with a Married Filing Separate filing status.

Conditions & Exemptions:

- Dates of Virginia residence are provided
 - Primary From 1/1/19 To 5/30/19
 - Spouse From 3/5/19 To 12/31/19
- Spouse's SSN and Name are provided
- Amended
- Two dependents
- Alphanumeric State Issued ID and Issue Date are provided
- Virginia Low Income Tax Credit is claimed
- Standard Deduction is claimed
- Wages include Virginia Withholding

There are income reported on Schedule of Income:

- Wages, salaries, tips, etc
- Other income adjustments
- Net fixed date conformity modifications

The return results in no overpayment or amount due.

Forms to include:

- Form 760PY
- Schedule of Income
- Schedule 760PY ADJ
- W-2 with VA Withholding
- 1099-B with VA Withholding
- Federal Form 1040

760PY Test Scenarios (cont'd)

Test Scenario #8 – SSN 400-00-7038 and SSN 400-00-7050

File a Virginia Part-Year resident individual return, Form 760PY, with a Married Filing Separately on This Combined Return filing status.

Conditions & Exemptions:

- Dates of Virginia residence are provided
 - Primary From 3/31/19 To 12/31/19 (from TX)
 - Spouse From 1/1/19 To 10/31/19 (to CA)
- Spouse is over 65
- No dependents
- Taxpayer does not have a Driver's License or State Issued ID
- No Sales and Use Tax (Consumer Use Tax) is due
- Standard Deductions are claimed

Both taxpayers have income from wages with Virginia Withholding, interest income and dividend income.

There are income reported on Schedule of Income:

- Wages, salaries, tips, etc.
- Interest and dividends
- Pension and other income
- Adjustments to income: moving expenses (both Primary Taxpayer and Spouse)

There are Contributions reported on Schedule VAC/CG:

- Contribution Code 11
- Public School Foundation Code 115001
- Public School Foundation Code 117001

There is a Credit reported on Schedule OSC/CG for taxes paid to New Jersey.

The return results in a balance due paid by Direct Debit; a requested payment date and banking information are provided.

Forms to include:

- Form 760PY
- Schedule of Income
- Schedule VAC/CG
- Schedule OSC/CG
- W-2 with VA Withholding
- 1099-MISC with VA Withholding
- 1099-INT with VA Withholding
- 1099-DIV with VA Withholding
- Attachment – New Jersey tax return
- Federal Form 1040

760PY Test Scenarios (cont'd)

Test Scenario # 9 – SSN 400-00-7039 and SSN 400-00-7051

File a Virginia Part-Year resident individual return, Form 760PY, with a Married Filing Jointly filing status.

Income is from various sources for both taxpayers. Estimated Payments are reported.

Conditions & Exemptions:

- Dates of Virginia residence are provided
 - Both From 1/1/19 To 5/20/19
- Three dependents
- Primary taxpayer is a Fisherman and over 65
- Secondary taxpayer is blind
- Itemized deductions are claimed
- Alphanumeric VA Driver's License and Issue Dates are provided for the primary taxpayer
- Alphanumeric State issued Identity PIN is provided
- Sales and Use Tax (Consumer Use Tax) is claimed

There are entries reported on Schedule A/CG:

- Medical and Dental Expenses
- Taxes You Paid:
 - State and local income taxes
 - State and local real estate taxes
 - State and local personal property taxes
 - Other deductible taxes
- Interest you Paid:
 - Home mortgage interest and points reported on federal Form 1098 (did not use all of home mortgage loan)
 - Home mortgage interest not reported on federal Form 1098
 - Points not reported on federal Form 1098
 - Investment interest
- Gifts to Charity:
 - Gifts by cash or check
 - Other than by cash or check
 - Carryover from prior year
- Casualty and Theft Losses
- Other Itemized Deductions:
 - Gambling Losses
 - Other
- Total Itemized Deductions was not limited

There are income reported on Schedule of Income:

- Wages, salaries, tips, etc.
- Interest and dividends
- Pension and other income
- Other income adjustments
- Net fixed date conformity modifications

There are entries reported on Schedule 760PY ADJ:

- Addition Codes 10, 18 and 99
- Subtraction Codes 57, 58 and 99
- Deduction Codes 112,116, 117 and 199
- Interest earned is claimed under Additions

There are Contributions reported on Schedule VAC/CG:

- Ten Virginia College Savings Plan Contributions, two for each Program Type
- Contribution Code 11
- Contribution Code 78
- Public School Foundation Code 775001
- Public Library Foundation Code 214301

There are Credits reported on Schedule CR/CG:

- Enterprise Zone Act Credit, Section 1, Part 2
- Virginia Coal Employment and Production Incentive Tax Credit, Section 1 Part 29
- Worker Training Tax Credit, Section 1 Part 30
- Coalfield Employment Enhancement Tax Credit, Section 3 Part 1
- Agricultural Best Management Practices Credit, Section 3 Part 3

760PY Test Scenarios (cont'd)

The return results in a refund issued by check.

The taxpayer opts to receive 1099-G electronically.

The taxpayer allows Virginia Tax to discuss the return with the tax preparer. The taxpayer's e-File signature PIN, contact information and preparer's phone number and information are required.

Forms to include:

- Form 760PY
- Schedule A/CG
- Schedule of Income
- Schedule 760PY ADJ
- Schedule CR/CG
- Schedule VAC/CG
- W-2, W-2G, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, 1099-G, Schedule VK-1, 1099-B, 1099-OID, 1099-K
- Attachments:
 - Supporting documentation from S Corporation for Bank Franchise Tax
 - Form 301
 - Form(s) to support Virginia Coal Employment and Production Incentive Credit
 - Form(s) to support Coalfield Employment Enhancement Credit
 - Approval letter from the local Soil and Water Conservation District
- Federal Form 1040

763 Test Scenarios

Test Scenario # 10 – SSN 400-00-7040

File an unlinked Virginia nonresident individual return, Form 763, with a Single filing status.

Conditions & Exemptions:

- Head of Household
- Name/Address Change
- Income is below the filing threshold
- Taxpayer is deceased
- Form 1310 checkbox is populated
- Standard Deduction is claimed

The return results in a refund and a check is requested.

The taxpayer allows Virginia Tax to discuss the return with the tax preparer. The taxpayer's e-File signature PIN, contact information and preparer's phone number and information are required.

Forms to include:

- Form 763
- W-2 with VA Withholding
- Attachment – Form 1310
- Federal Form 1040

763 Test Scenarios (cont'd)

Test Scenario # 11 – SSN 400-00-7041 and SSN 400-00-7052

File a Virginia nonresident individual return, Form 763, with a Married, Spouse Has No Income filing status.

Conditions & Exemptions:

- Two dependents
- Primary taxpayer is blind
- Itemized deductions are claimed
- No Sales and Use Tax (Consumer Use Tax) is due

The taxpayer has claimed Social Security and Equivalent Tier 1 Railroad Retirement Benefits on the federal return.

Primary taxpayer has income from various sources including Virginia interest income and Virginia Withholding is reported. The Federal Adjusted Gross Income exceeds \$350,000.

There are entries reported on Schedule A/CG:

- Medical and Dental Expenses
- Taxes You Paid:
 - State and local income taxes
 - State and local real estate taxes
 - State and local personal property taxes
 - Other deductible taxes (foreign income taxes)
- Gifts to Charity:
 - Gifts by cash or check
 - Other than by cash or check
 - Carryover from prior year
- Other Itemized Deductions:
 - Gambling Losses
 - Other
- Total Itemized Deductions was limited

There are Contributions reported on Schedule VAC/CG:

- Contribution Code 11
- Public School Foundation Code 061001
- Public School Foundation Code 155001

The return results in a balance due paid by Direct Debit; a requested payment date and banking information are provided,

Forms to include:

- Form 763
- Schedule A/CG
- Schedule VAC/CG
- W-2 with VA Withholding
- 1099-B with VA Withholding
- 1099-INT with VA Withholding
- 1099-Oid with VA Withholding
- Federal Form 1040

763 Test Scenarios (cont'd)

Test Scenario # 12 – SSN 400-00-7042 and SSN 400-00-7053

File a Virginia nonresident individual return, Form 763, with a Married Filing Joint filing status. There is withholding from various sources. Estimated Payments are reported.

Conditions & Exemptions:

- Primary Taxpayer is over 66 and blind
- Secondary Taxpayer is blind
- Address change
- Four dependents
- Itemized deductions are claimed
- Sales and Use Tax (Consumer Use Tax) reported
- Alphanumeric State Issued Identity PIN is provided

There are entries reported on Schedule A/CG:

- Medical and Dental Expenses
- Taxes You Paid:
 - State and local income taxes
 - State and local real estate taxes
 - State and local personal property taxes
 - Other deductible taxes
- Interest you Paid:
 - Home mortgage interest and points reported on federal Form 1098 (did not use all of home mortgage loan)
 - Home mortgage interest not reported on federal Form 1098
 - Points not reported on federal Form 1098
 - Investment interest
- Gifts to Charity:
 - Gifts by cash or check
 - Other than by cash or check
 - Carryover from prior year
- Casualty and Theft Losses
- Other Itemized Deductions:
 - Gambling Losses
 - Other
- Total Itemized Deductions was not limited

There are entries reported on Schedule 763 ADJ:

- Fixed Date Conformity Addition
- Addition Codes 10, 17 and 99 (for income not included in FAGI which is taxable in Virginia)
- Subtraction Codes 50, 57, 58 and 99
- Deduction Codes 112, 116, 117 and 199
- Addition to Tax (Form 760C)

There are Contributions reported on Schedule VAC/CG:

- Five Virginia College Savings Plan Contributions, one for each program type
- Contribution Code 11
- Contribution Code 78
- Public School Foundation Code 099001
- Public Library Foundation Code 203701

There are Credits reported on Schedule CR/CG, claimed by both taxpayers:

- Conservation Tillage Equipment Credit, Section 1 Part 5
- Port Volume Increase Tax Credit, Section 1 Part 23
 - Amount of credit transferred to taxpayer in 2019
 - Credit amount earned during 2019 that was transferred to others
- Virginia Coal Employment and Production Incentive Tax Credit, Section 1 Part 29
- Worker Training Tax Credit, Section 1 Part 30
- Coalfield Employment Enhancement Tax Credit, Section 3 Part 1

There is a credit reported on Schedule OSC for taxes paid to Oregon.

The return results in a refund and the banking information is provided for Direct Deposit. Taxpayer opts to receive 1099-G electronically.

763 Test Scenarios (cont'd)

The taxpayer allows Virginia Tax to discuss the return with the tax preparer. The taxpayer's e-File signature PIN, contact information and preparer's phone number and information are required.

Forms to include:

- Form 763
- Schedule A/CG
- Schedule 763 ADJ
- Schedule CR/CG
- Schedule VAC/CG
- Schedule OSC/CG
- W2, W-2G, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, 1099-G, VK-1, 1099-B, 1099-OID, 1099-K
- Attachments:
 - Supporting documentation from S Corporation for Bank Franchise Tax
 - Statement showing purchase date, description and credit computation for Conservation Tillage Equipment Credit
 - Form(s) to support Virginia Coal Employment and Production Incentive Credit
 - Form(s) to support Coalfield Employment Enhancement Credit
 - Oregon's State Tax Return
- Federal Form 1040

Estimated Payments and Extension Payment Test Scenarios

Test Scenario # 13 – SSN 400-00-7043

File a Tax Due Virginia resident individual return, Form 760CG, with 4 Estimated Payments. Banking information along with the Requested Payment Dates are provided for the Tax Due payment and Estimated Payments.

Test Scenario #14 – SSN 400-00-7044

File a Virginia Estimated Income Tax Payment, Form 760ES, with 4 Estimated Payments. Banking information along with the Requested Payment Dates are provided.

Test Scenario #15 – SSN 400-00-7045

File a Virginia Automatic Extension Payment, Form 760IP. Banking information along with the Requested Payment Date are provided.