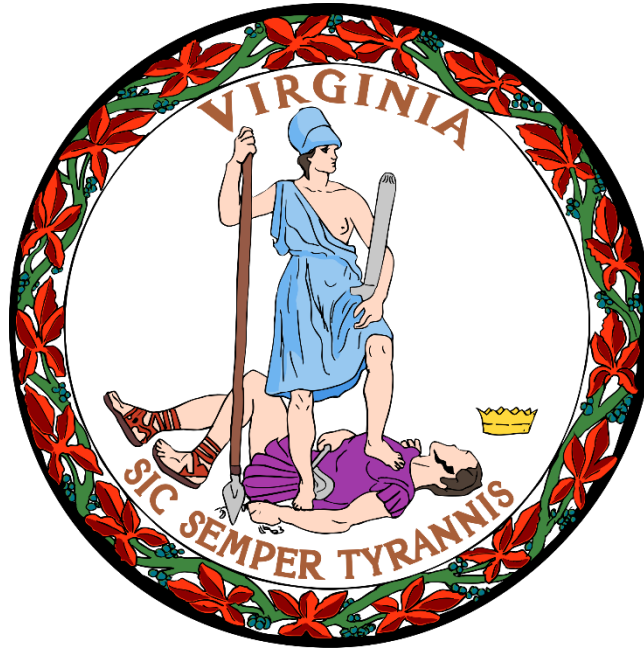


Virginia Department of Taxation



Corporation Business Rules

Tax Year 2020



Virginia Corporation Business Rules – Change History

Revision Date	Section	Description
10/16/20	Tax Year 2020 Rules	Original Posting
10/16/20	500-065	New Business Rule for an Amended Form 500 with Reason Code 02 to include Form 502FED-1.
10/16/20	500-066	New Business Rule for an Amended Form 500 with Reason Code 30 to include an explanation.
10/16/20	500-067	Modified Business Rule due to the Amended section change on Form 500. 2019 Form 500 has an Amended section, while 2020 Form 500 utilizes Reason Codes.
10/16/20	500-068	Removed Business Rule.
10/16/20	500-069	Modified Business Rule due to the Amended section change on Form 500. 2019 Form 500 has an Amended section, while 2020 Form 500 utilizes Reason Codes.
10/16/20	500CR-119	Removed Schedule 500CR Section 2 Part 10 (<i>Clean-Fuel Vehicle Job Creation Tax Credit</i>).
10/16/20	500CR-121	Removed Schedule 500CR Section 3 Part 1 (<i>Total Coalfield Employment Enhancement Tax Credit allowable this year</i>).
10/16/20	FIN-034	Reverted to old logic prior to COVID-19 Payment Date change.
10/16/20	FIN-035	Reverted to old logic prior to COVID-19 Payment Date change.
12/16/20	500-065	Removed rule (Form 502FED-1 must be present for an Amended Return with Reason Code 02.) to allow an Amended 500 with Reason Code 02 without the 502FED-1 XML. If your Software does not support the 502FED-1 in XML format, you can attach a PDF of the 502FED-1 for these scenarios.

Appendix A – Corporation – Schema Validation Business Rules

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

Appendix B – Corporation – Business Rules

Form 500

Rule Number	Business Rules
500-003	Federal Forms 1120, 1120F, 1120-POL, 990, 990EZ, 990N and 990PF XMLs must exist.
500-005	Begin Date and End Date are required when the return is a fiscal or short year return.
500-006	Tax Period Beginning Date cannot be greater than Tax Period Ending Date.
500-019	Schedule 500A is required when the Multistate Schedule 500A Checkbox is populated.
500-020	The number of Affiliates must be populated with a value greater than zero if the Combined or Consolidated Checkbox is marked.
500-022	The Number of Affiliates must equal the number of attached Schedule 500ACs if the Combined or Consolidated Checkbox is marked.
500-025	Form 500 Line C (2) must be populated with a value greater than zero when Schedule 500FED Line 2 is populated with a value greater than zero.
500-033	Form 500 Line 2 must equal Schedule 500ADJ Section A Line 7.
500-034	Form 500 Line 4 must equal Schedule 500ADJ Section B Line 10.
500-036	Form 500 Line 7 must equal the sum of Lines 1 and 2 and minus the sum of Lines 4 and 6.
500-039	Form 500 Line 8c must equal Schedule 500A Section B Line 3c when Combined - Sch 500AC Attached Checkbox is not populated.
500-040	Form 500 Line 8d must equal Schedule 500A Section B Line 3e when Combined - Sch 500AC Attached Checkbox is not populated.
500-041	Form 500 Line 9 must equal $.06 \times$ Line 8a when Combined - Sch 500AC Attached Checkbox is not populated and the Sch. 500A Enclosed checkbox is populated.
500-042	Form 500 Line 9 must equal $.06 \times$ Line 7 when Combined - Sch 500AC Attached Checkbox is not populated and the Sch. 500A Enclosed checkbox is not populated.
500-043	When Form 500 Line 10 is populated, it must equal to Schedule 500CR, Section 2, Part 1, Line 1B.
500-044	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.
500-047	Form 500 Line 14 must equal to Schedule 500CR, Section 4, Part 1, Line 1A.
500-048	Form 500 Line 15 must equal to Schedule 500ADJ Section D, Total Withholding.
500-049	Form 500 Line 16 must equal the sum of Lines 12, 13, 14 and 15.
500-050	Form 500 Line 17 must equal Line 11 minus Line 16.
500-057	Form 500 Line 24 must equal Line 22 minus Line 23.
500-059	Vendor ID must be valid/approved.
500-063	Form 500 Line 20 must equal Schedule 500C, Line 17 when Line 20 is populated with a value greater than zero.
500-066	Explanation must be provided for an Amended Return with Reason Code 30.
500-067	Schedule 500A must be present for an Amended Return with Reason Code 10.
500-069	Schedule 500AB must be present for an Amended Return with Reason Code 11.
500-071	FEIN cannot duplicate the FEIN of a previously accepted original return for the tax year being filed.
500-072	Form 500 Corporate Telecommunications Company Section Amount, page 1 must equal to Form 500T Part II Line 7.
500-073	Form 500 Noncorporate Telecommunications Company Section Amount, page 1 must equal to Form 500T Part III Line 10.
500-074	Form 500 Electric Supplier Company Section Amount on Page 1 must equal Schedule 500EL, Part IV, line 7 or Part VI line 14.
500-076	Form 500 Home Service Contract Provider Section Amount, Page 1 must equal to Form 500HS Line 10.
500-078	Schedule 500AP XML must be present when Certified Company Apportionment - Sch. 500AP Enclosed checkbox is populated.

Schedule 500A

Rule Number	Business Rules
500A-032	If the Combined - Sch 500AC Attached Checkbox is not populated, Schedule 500A Section A, Line 1 and Exception 1 or Exception 2 checkbox is populated when Motor Carriers Apportionable Income is not applicable then Schedule 500A Section B Line 1 must be populated.
500A-043	If the Combined - Sch 500AC Attached Checkbox is not populated, Schedule 500A Section B Line 3a must equal Form 500, Line 7.
500A-052	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
500ADJ-007	Form 500ADJ Section A Line 3 must equal Schedule 500AB Line 10.
500ADJ-010	Schedule 500ADJ Section A Line 7 must equal the sum of Lines 1+2+3+4+5+6 (all Other Additions Amounts).
500ADJ-019	Explanation must be provided for Subtraction Code 99.
500ADJ-020	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).
500ADJ-023	Explanation must be provided for Addition Code 99.
500ADJ-030	A Certification Number is only valid for Subtraction Codes 63 and 64. A Certification Number should not be populated for any other Subtraction Code.

Schedule 500C

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

Schedule 500CR

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

Form 500FED

Rule Number	Business Rules
500FED-005	Schedule 500FED Line 2 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
FIN-011	State Payment identified as International ACH Transaction (IAT) is not eligible for e-File.
FIN-034	For timely filed returns, the Requested Payment Date must be on or before the original Return Due Date.
FIN-035	You cannot request a future payment date for returns submitted after the original due date. The Payment Date must be blank or the same as the return submitted date. Your payment will be processed within a day or two of processing your return.
FIN-100	The Requested Payment Amount cannot exceed the amount owed.
FIN-105	The Requested Payment Date cannot be before the Return Submit Date.