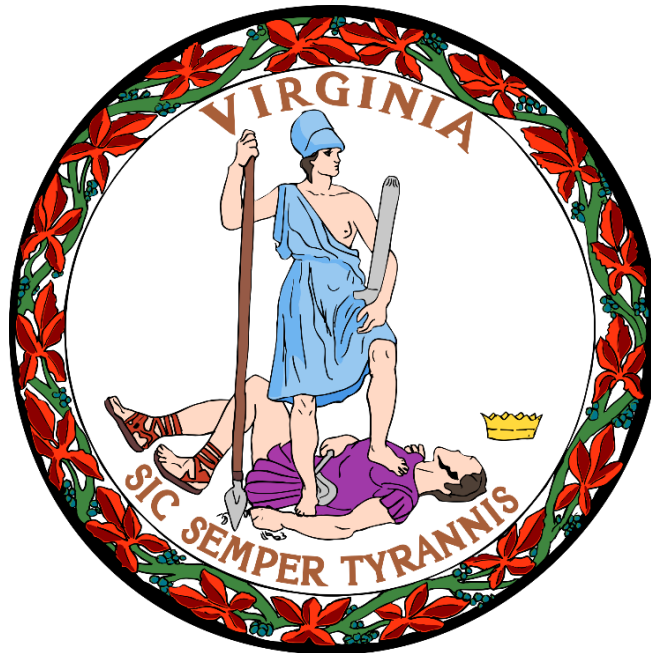


Virginia Department of Taxation



Individual Business Rules

Tax Year 2020



Virginia Individual Business Rules – Change History

Revision Date	Section	Description
10/15/20	Tax Year 2020 Rules	Original Posting
10/15/20	760-020	New (Explanation must be provided for Amended Return with Reason Code = 30)
10/15/20	760-049	Modified (wording change)
10/15/20	760-090	Modified (added 1099-NEC)
10/15/20	760PY-075	New (Explanation must be provided for Amended Return with Reason Code = 30)
10/15/20	760PY-205	Modified (Itemized Deduct Line 11 must equal Sch A Line 19)
10/15/20	760PY-260	Modified (added 1099-NEC)
10/15/20	Sch760PYINC-010	New (Must Enter State You and/or Spouse Moved Into or Out of)
10/15/20	763-075	New (Explanation must be provided for Amended Return with Reason Code = 30)
10/15/20	763-128	Modified (wording change)
10/15/20	763-170	Modified (added 1099-NEC)
10/15/20	SchA-001	New (Federal Return Filing Status must be populated)
10/15/20	SchA-005	New (Math Check for Line 6 – Other Deductible Taxes)
10/15/20	SchA-010	New (Math Check for Line 7 – Total Taxes Paid)
10/15/20	SchA-020	New (Math Check for Line 10 – Total Interest Paid)
10/15/20	SchA-030	New (Math Check for Line 16c – Total Other Itemized Deductions)
10/15/20	FIN-034	Modified (revert dates back to pre COVID19 extended due date change)
10/15/20	FIN-035	Modified (revert dates back to pre COVID19 extended due date change)
10/15/20	760ES-023	New (The Requested Payment Date must be populated)
10/15/20	760IP-015	Modified (updated to reflect dates for TY2020)
03/22/21	FIN-034	Modified (Update Due Date to May 17, 2021)
03/22/21	FIN-035	Modified (Update Due Date to May 17, 2021)
03/22/21	760IP-015	Modified (Update Due Date to May 17, 2021)
04/19/21	760IP-015	Modified (Update Extension Period Ending Date to Nov 17, 2021)

Appendix A – Individual Income – Schema Validation Business Rules

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

Appendix B – Individual Income – Business Rules

Form 760CG

Rule Number	Business Rules
760-003	Birth Date for Primary Taxpayer and/or Secondary Taxpayer must be present.
760-004	Federal Form 1040,1040NR, or 1040SR must be present.
760-007	Primary SSN (PSSN) or Secondary SSN (SSSN) cannot duplicate the PSSN or SSSN of a previously accepted return for the tax year being filed.
760-014	The same SSN cannot be used for the Primary SSN and Secondary SSN on a return.
760-019	Secondary SSN is required for Filing Status 2 and 3.
760-020	Explanation must be provided for an Amended Return with Reason Code 30.
760-022	Total VAGI on Form 760CG Line 9 must equal Federal Adjusted Gross Income Line 1 plus Additions on Form 760CG Line 2 minus Primary and Secondary Taxpayer Qualifying age deduction on Form 760CG Line 4A and/or Line 4B minus Social Security Act/Tier 1 Railroad Retirement Act benefits on Form 760CG Line 5 minus State Income Tax overpayment on Form 760CG Line 6 minus Subtractions on Form 760CG Line 7.
760-023	Credit for Low Income on Form 760CG Line 23 must equal the Credit for Low Income Individuals amount claimed on Schedule 760ADJ Line 17.
760-024	The sum of Spouse Tax Adjustment on Form 760CG Line 17 plus Tax Credit for Low Income Individuals or Earned Income Credit from Form 760CG Line 23, plus Credit for tax paid to another state from Form 760CG Line 24, plus the Total Nonrefundable Credits from Schedule CR Section 2 Line 1A cannot be greater than the Amount of Tax on Form 760CG Line 16.
760-027	Additions on Form 760CG Line 2 must equal the Total Additions claimed on Schedule 760ADJ Line 3.
760-029	Deductions from VAGI on Form 760CG Line 13 must equal the Total Deductions claimed on Schedule 760ADJ Line 9.
760-030	Exemptions on Form 760CG Line 12 must equal the Sum of total from Exemption Section A multiplied by \$930 plus Exemption Section B multiplied by \$800.
760-038	Vendor ID must be a valid/approved ID.
760-040	Virginia Tax personal identification number (PIN) must be 7 characters.
760-044	Secondary SSN must not be present when Filing Status equals 1.
760-045	Federal Head of Household on Form 760CG may only be marked when Filing Status equals 1.
760-049	If claiming Itemized Deductions, then Itemized Deductions on Form 760CG Line 10 must equal Virginia Itemized Deductions on Schedule A Line 19.
760-051	If claiming the Standard Deduction, the amount on Form 760CG Line 11 must not be greater than the maximum amount allowed based on the filing status.
760-053	If claiming the Standard Deduction on Line 11, then Virginia Schedule A must not be present. Virginia Schedule A is only required when itemizing deductions.
760-058	Amount of Tax on Form 760CG Line 16 and Net Tax on Form 760CG Line 18 must equal zero or null when Total VAGI Line 9 is less than the Filing Threshold.
760-059	Virginia Taxable Income on Form 760CG Line 15 must equal Virginia Adjusted Gross Income Line 9 minus (Itemized Deductions Line 10 or Standard Deductions Line 11) minus Exemptions Line 12 and minus Deductions Line 13.
760-060	The Tax Amount on Form 760CG Line 16 must equal the amount of tax computed using the Tax Rate Schedule for the tax year being filed.
760-065	Total Payments and Credits on Line 26 of Form 760CG must equal the sum of total Virginia withholding (Lines 19a and/or 19b), Estimated Payments for Current Year (Line 20), Prior Year Overpayment applied to Current Year (Line 21), Extension Payments (Line 22), Credit for Low-Income Individuals/Earned Income Credit (Line 23), Credit for tax paid to another state (Line 24), and Total credits from Schedule CR (Line 25).

Rule Number	Business Rules
760-081	Subtractions on Form 760CG Line 7 must equal the Total Subtractions on Schedule 760ADJ Line 7.
760-083	Filing Status must equal 2 to claim the Spouse Tax Adjustment on Form 760CG Line 17.
760-090	The total Virginia State Income tax withholdings on Form 760CG Line 19A and/or Line 19B must be equal to the sum of Virginia State Withholdings on Form W-2, Form W-2G, Form 1099-R, Form 1099-G, Form 1099-MISC, Form 1099-INT, Form 1099-DIV, Form 1099-B, Form 1099-OID, Form 1099-K, 1099-NEC and Schedule VK-1.
760-095	The Addition to Tax, Penalty and Interest on Form 760CG Line 32 must equal the Total Adjustments claimed on Schedule 760ADJ Line 21.
760-101	Savings Plan Contributions on Form 760CG Line 30 must equal the Total Amount claimed on Schedule VAC/CG Section 1.
760-106	Other VAC Contributions on Form 760CG Line 31 must equal the Total Voluntary Contributions claimed on Schedule VAC/CG Section 2 Line 14.
760-110	If the Sales and Use Tax Amount on Form 760CG line 33 is greater than zero, the No Sales and Use Tax Due Indicator should not be marked.
760-111	If the Sales and Use Tax Amount on Form 760CG line 33 is not populated, the No Sales and Use Tax Due Indicator should be marked.

Schedule ADJ/CG

Rule Number	Business Rules
760ADJ-010	Earned Income Credit claimed on Federal Return on Form 760CG must be greater than zero when Federal Earned Income Credit on Schedule 760ADJ Line 14 is greater than zero.
760ADJ-011	Explanation must be provided for Addition Code 99.
760ADJ-012	Explanation must be provided for Subtraction Code 99.
760ADJ-013	Explanation must be provided for Deduction Code 199.
760ADJ-014	Total Additions on Schedule 760ADJ Line 3 must equal the sum of Interest on obligations of other state Line 1 plus Fixed date conformity addition Line 2A plus Other Additions.
760ADJ-015	Total Deductions on Schedule 760ADJ Line 9 must equal the sum of all Other Deductions.
760ADJ-016	The Subtractions on Schedule 760ADJ Line 7 must equal the sum of Income from US obligations/securities Line 4 plus Disability Income reported as wages Line 5A and/or 5B plus Fixed Date Conformity Line 6A, plus all other Subtractions claimed on Schedule 760ADJ.
760ADJ-017	Total Adjustments on Schedule 760ADJ Line 21 must equal the sum of Addition to Tax Line 18 plus Penalty Line 19 plus Interest Line 20.
760ADJ-019	The Schedule 760ADJ Line 17 (Earned Income/Low Income) credit amount cannot exceed your tax liability on 760CG Line 18.
760ADJ-020	For the calculation of the Credit for Low-Income Individuals amount on Schedule 760ADJ Line 13, the amount must equal the number of personal and dependent exemptions on 760ADJ Line 12 multiplied by \$300.
760ADJ-021	For the calculation of the Virginia Earned Income Credit on Schedule 760ADJ Line 15, the amount must equal the Earned Income Credit from your federal return on 760ADJ Line 14 multiplied by 20%.
760ADJ-025	A Certification Number is only valid for Subtraction Codes 56 (Venture Capital) and 57 (Real Estate Investment Trust). A Certification Number should not be populated for any other Subtraction Codes.

Schedule CR/CG

Rule Number	Business Rules
SchCR-010	Total Current Year Credits on Schedule CR/CG Section 5 Line 1A must equal the sum of all credits being claimed on Schedule CR/CG.
SchCR-020	Total Current Year Credits on Schedule CR/CG Section 5 Line 1A must equal CR Credits on Form 760CG Line 25.
SchCR-030	Total Current Year Credits on Schedule CR/CG Section 5 Line 1A must equal the CR Credits on Form 763 Line 25.

Rule Number	Business Rules
SchCR-040	Total Current Year Credits on Schedule CR/CG Section 5 Line 1A must equal the CR Credits on Form 760PY Line 25.
SchCR-050	Maximum Schedule CR Nonrefundable Credits on Schedule CR/CG Section 1 Part 1 Line 1A must equal Amount of Tax on Form 760/CG Line 16 minus Spouse Tax Adjustment Line 17 minus Credit for Low-Income Individuals/Virginia Earned Income Credit Line 23 minus Credit for Tax Paid to Another State Line 24.
SchCR-060	Maximum Schedule CR Nonrefundable Credits on Schedule CR/CG Section 1 Part 1 Line 1A must equal Income Tax on Form 763 Line 18 minus Credit for Low-Income Individuals/Virginia Earned Income Credit Line 23 minus Credit for Tax Paid to Another State Line 24.
SchCR-070	Maximum Schedule CR Nonrefundable Credits on Schedule CR/CG Section 1 Part 1 Line 1A must equal Total Tax on Form 760PY Line 18 minus Credit for Low-Income Individuals/Virginia Earned Income Credit Line 23 minus Credit for Tax Paid to Another State Line 24.
SchCR-080	Total Nonrefundable Credits Section 2 Part 1 Line 1A must be less than or equal to Maximum Schedule CR Nonrefundable Credits on Schedule CR/CG Section 1 Part 1 Line 1A.

Schedule OSC/CG

Rule Number	Business Rules
SchOSC-010	If the Border State checkbox is marked, then the state must be either KY, MD, NC, or WV.
SchOSC-020	The Credit for Tax Paid to Another State on Form 760CG Line 24 cannot be greater than the total Credit for tax paid to another state from all Schedule OSC/CGs.
SchOSC-030	The Credit for Tax Paid to Another State on Form 760PY Line 24 cannot be greater than the total Credit for tax paid to another state from all Schedule OSC/CGs.
SchOSC-040	The Credit for Tax Paid to Another State on Form 763 Line 24 cannot be greater than the total Credit for tax paid to another state from all Schedule OSC/CGs.
SchOSC-070	When filing Form 763, only credit for the following states may be claimed on Schedule OSC: AZ, CA, DC or OR.

Schedule VAC/CG

Rule Number	Business Rules
SchVAC-010	Total Savings Plan Contributions on Schedule VAC/CG Section 1 must equal the sum of all Section 1 Contribution Amounts.
SchVAC-020	Total Voluntary Contributions on Schedule VAC/CG Section 2 Line 14 must equal the sum of all Voluntary Contributions on Lines 2 - 13.
SchVAC-030	Routing number is required when Program Type is 4 (CollegeAmerica) on Schedule VAC/CG.
SchVAC-040	Routing number is not required when Program Type is 1, 2, 3, or 5 (Virginia529 inVEST, Virginia529 prePAID, CollegeWealth, ABLEnow) on Schedule VAC/CG.
SchVAC-050	Balance of Total Overpayment available on Schedule VAC/CG Section I cannot be greater than Tax Overpayment on Form 760/CG Line 28 minus Overpayment Credited to Next Year Line 29.
SchVAC-060	Balance of Total Overpayment available on Schedule VAC/CG Section I cannot be greater than Tax Overpayment on Form 763 Line 28 minus Overpayment Credited to Next Year Line 29.
SchVAC-070	Balance of Total Overpayment available on Schedule VAC/CG Section I cannot be greater than Tax Overpayment on Form 760PY Line 28 minus Overpayment Credited to Next Year Line 29.
SchVAC-080	Total Savings Plan Contributions on Schedule VAC/CG Section I must not exceed Balance of Total Overpayment available on Schedule VAC/CG Section I.
SchVAC-120	Voluntary Contributions to be made from refund on Schedule VAC/CG Section II Lines 2 - 7 cannot be claimed for a tax due return.
SchVAC-130	Balance of Remaining Overpayment available on Schedule VAC/CG Section II Line 1 must equal Balance of Total Overpayment available on Schedule VAC/CG Section I minus Total Savings Plan Contributions on Schedule VAC/CG Section 1.
SchVAC-140	The total of Voluntary Contributions made from refund on Schedule VAC/CG Section II Part B must not be greater than the Balance of Remaining Overpayment available on Schedule VAC/CG Section II Part A Line 1.

Schedule A/CG

Rule Number	Business Rules
SchA-001	Filing Status Claimed on Federal Return must be populated.
SchA-005	Other Deductible Taxes (Schedule A, Line 6) must equal Foreign Income Tax plus any Other Deductible Taxes.
SchA-010	Total Taxes You Paid (Schedule A, Line 7) must equal State and Local Income Tax / General Sales Tax (Line 5a) plus Real Estate Taxes (Line 5b) plus Personal Property Taxes (Line 5c) plus Other Deductible Taxes (Line 6).
SchA-020	Total Interest You Paid (Schedule A, Line 10) must equal Total Home Interest and Points (Line 8e) plus Investment Interest (Line 9).
SchA-030	Total Other Itemized Deductions (Schedule A, Line 16c) must equal Gambling Losses (Line 16a) plus Other Itemized Deductions (Line 16b).
SchA-105	Virginia Itemized Deductions on Virginia Schedule A Line 19 must equal Total Itemized Deductions Line 17 minus State and Local Income Tax or Limited Itemized Deduction Line 18.

Form 760PY

Rule Number	Business Rules
760PY-010	Vendor ID must be a valid/approved ID.
760PY-020	Virginia Tax personal identification number (PIN) must be 7 characters.
760PY-040	Federal Form 1040, 1040NR, or 1040SR must be present.
760PY-060	The same SSN cannot be used for the Primary SSN and Secondary SSN on a return.
760PY-070	Primary SSN (PSSN) or Secondary SSN (SSSN) cannot duplicate the PSSN or SSSN of a previously accepted return for the tax year being filed.
760PY-075	Explanation must be provided for an Amended Return with Reason Code 30.
760PY-080	Secondary SSN is required for Filing Status 2, 3, or 4.
760PY-100	Primary and Secondary taxpayers Dates of Residence must be present for Filing Status 2 or 4.
760PY-120	Residence To date must be greater than From date and Residence To and From dates must be within the tax year for which the return is being filed.
760PY-130	Secondary SSN must not be present when Filing Status equals 1.
760PY-131	Federal Head of Household on Form 760PY may only be marked when Filing Status equals 1.
760PY-150	Spouse's information must not be present in Column B for Filing Status 1, 2, or 3.
760PY-160	Total Adjusted Gross Income on Form 760PY Line 1 must equal the Total Adjusted Gross Income on Schedule of Income Part 1 Line 7 Column A1 and/or B1.
760PY-180	Combined Social Security for You and Spouse in the Check Applicable Boxes section on Form 760PY must be greater than zero when Taxable Social Security/Tier 1 Railroad Retirement Act Benefits is claimed on Form 760PY Line 5 Column A and/or B.
760PY-190	The Income attributable to the period of residence outside of Virginia on Form 760PY Line 7 Column A and/or B must equal the Income While NOT a Virginia Resident on the Schedule of Income Part 1 Line 9 Column A3 and/or B3.
760PY-200	Virginia Adjusted Gross Income on 760PY Line 10 Column A and/or B must equal Adjusted Gross Income on Form 760PY Line 1 Column A and/or B plus the sum of Additions to Adjusted Gross Income on Form 760PY Line 2 Column A and/or B minus the Primary and Secondary Taxpayer Qualifying age deduction on Form 760PY Line 4 Column A and/or B minus the Social Security Act/Tier 1 Railroad Retirement Act benefits on Line 5, Column A and/or B minus State and local income tax refund on Line 6 Column A and/or B minus Income attributable to period of residence outside Virginia on Line 7 Column A and/or B minus the sum of Subtractions from Adjusted Gross Income on Line 8 Column A and/or B.
760PY-205	If claiming Itemized Deductions, then Itemized Deductions on Form 760PY Line 11 must equal Virginia Itemized Deductions on Schedule A Line 19.
760PY-220	Standard Deduction amount on Form 760PY Line 12 Column A and/or B must not be greater than the maximum amount allowed based on the filing status.

Rule Number	Business Rules
760PY-225	If claiming the Standard Deduction on Line 12, then Virginia Schedule A must not be present. Virginia Schedule A is only required when itemizing deductions.
760PY-230	Tax Amount on Form 760PY Line 17 Column A and/or B and Total Tax Line 18 must equal zero or null when Virginia Adjusted Gross Income on Line 10 is less than the Filing Threshold.
760PY-240	Virginia Taxable Income on Form 760PY Line 16 Column A and/or B must equal the Virginia Adjusted Gross Income Line 10 Column A and/or B minus (Itemized Deductions Line 11 Column A and/or B or Standard Deductions Line 12 Column A and/or B) minus the Prorated exemption amount Line 13 Column A and/or B and minus the Deductions Line 14 Column A and/or B.
760PY-250	The Tax Amount on Form 760PY Line 17 Column A and/or B must equal the amount of tax computed using the Tax Rate Schedule for the tax year being filed.
760PY-260	The total Virginia State Income tax withholdings on Form 760PY Line 19a and/or Line 19b must be equal to the sum of Virginia State Withholdings on Form W-2, Form W-2G, Form 1099-R, Form 1099-G, Form 1099-MISC, Form 1099-INT, Form 1099-DIV, Form 1099-B, Form 1099-OID, Form 1099-K, 1099-NEC and Schedule VK-1.
760PY-270	Credit for Low Income on Form 760PY Line 23 must equal the Credit for Low Income Individuals amount claimed on Schedule 760PYADJ Line 17.
760PY-310	The sum of Tax Credit for Low Income Individuals or Virginia Earned Income Credit on Form 760PY Line 23 plus the sum of Total Credit for taxes paid to another state on Form 760PY Line 24 plus the Total Nonrefundable Credits from Schedule CR Section 2 Line 1A cannot be greater than the Total Tax on Form 760PY Line 18.
760PY-315	Total Payments and Credits on Line 26 of Form 760PY must equal the sum of total Virginia withholding (Lines 19a and/or 19b), Estimated Payments for current year (Line 20), Prior Year Overpayment applied to current year (Line 21), Extension Payments (Line 22), Credit for Low-Income Individuals/Earned Income Credit (Line 23), Credit for tax paid to another state (Line 24), and Total credits from Schedule CR (Line 25).
760PY-320	The Addition to Tax, Penalty and interest on Form 760PY Line 32 must equal Total Addition to Tax, Penalty and Interest from Schedule 760PYADJ Line 21.
760PY-340	Additions on Form 760PY Line 2 Column A and/or B must equal Total Additions from Schedule 760PYADJ Line 3 Column A and/or B.
760PY-350	Subtractions on Form 760PY Line 8 Column A and/or B must equal Total Subtractions from Schedule 760PYADJ Line 7 Column A and/or B.
760PY-360	Deductions on Form 760PY Line 14 must equal Total Deductions from Schedule 760PYADJ Line 9 Column A and/or B.
760PY-370	Birth Date for Primary Taxpayer and/or Secondary Taxpayer must be present.
760PY-381	Savings Plan Contributions on Form 760PY Line 30 must equal the Total Amount claimed on Schedule VAC/CG Section 1.
760PY-391	Other Voluntary Contributions on Form 760PY Line 31 must equal the Total Voluntary Contributions claimed on Schedule VAC/CG Section 2 Line 14.
760PY-395	The Sales and Use Tax Amount on Form 760PY line 33 must be blank or zero when the No Sales and Use Tax Due Indicator is marked.
760PY-396	If the Sales and Use Tax Amount on Form 760PY line 33 is not populated, the No Sales and Use Tax Due Indicator should be marked.
760PY-400	Prorated exemption amount on Form 760PY Line 13 Column A and/or B must equal amount from Schedule of Income Part 2 Line 11 Column A and/or B.

Form 760PY ADJ

Rule Number	Business Rules
760PYADJ-010	Spouse's information must not be present in Column B for Filing Status 1, 2, or 3.
760PYADJ-020	Explanation must be provided for Addition Code 99.
760PYADJ-040	Explanation must be provided for Subtraction Code 99.
760PYADJ-060	Explanation must be provided for Deduction Code 199.
760PYADJ-080	When Federal Earned Income Credit on Schedule 760PYADJ Line 14 is greater than zero, the Earned Income Credit claimed on Federal Return on Form 760PY must be greater than zero.
760PYADJ-090	Total Addition to Tax, Penalty and interest on Schedule 760PYADJ Line 21 must equal the sum of Addition to Tax on Schedule 760PYADJ Line 18 plus Penalty on Schedule 760PYADJ Line 19 plus Interest on Schedule 760PYADJ Line 20.

Rule Number	Business Rules
760PYADJ-100	Total Additions on Form 760PYADJ Line 3 Column A and/or B must equal the sum of Interest earned while a Virginia resident on Schedule 760PYADJ Line 1 Column A and/or B plus Fixed date conformity addition on Form 760PYADJ Line 2a Column A and/or B plus Other Additions on Schedule 760PYADJ Column A and/or B.
760PYADJ-110	Total Subtractions on Schedule 760PYADJ Line 7 Column A and/or B must equal the sum of Income received while a Virginia resident from obligations or securities of the US exempt from state income tax on Schedule 760PYADJ Line 4 Column A and/or B plus Disability income received while a Virginia resident and reported as wages on Line 5 Column A and/or B plus Fixed date conformity subtraction on Line 6a Column A and or/ B and plus Other Subtractions on Schedule 760PYADJ Column A and/or B.
760PYADJ-120	Total Deductions on Schedule 760PYADJ Line 9 must equal the sum of all Other Deductions from Schedule 760PYADJ Column A and/or B.
760PYADJ-130	The Schedule 760PYADJ Line 17 (Earned Income/Low Income) credit amount cannot exceed your tax liability on 760PY Line 18.
760PYADJ-140	For the calculation of the Credit for Low-Income Individuals amount on Schedule 760PYADJ Line 13, the amount must equal the number of personal and dependent exemptions on 760PY ADJ Line 12 multiplied by \$300.
760PYADJ-150	For the calculation of the Virginia Earned Income Credit on Schedule 760PYADJ Line 15, the amount must equal the Earned Income Credit from your federal return on 760PY ADJ Line 14 multiplied by 20%.
760PYADJ-155	A Certification Number is only valid for Subtraction Codes 56 (Venture Capital) and 57 (Real Estate Investment Trust). A Certification Number should not be populated for any other Subtraction Codes.

Schedule 760PY INC

Rule Number	Business Rules
Sch760PYINC-010	You must enter the state you and/or your spouse moved into or moved out of on 760PY Virginia Schedule of Income, Part 3, lines 1a and/or 1b or 2a and/or 2b.

Form 763

Rule Number	Business Rules
763-010	Vendor ID must be a valid/approved ID.
763-020	Virginia Tax personal identification number (PIN) must be 7 characters.
763-040	Federal Form 1040, 1040NR, or 1040SR must be present.
763-060	The same SSN cannot be used for the Primary SSN and Secondary SSN on a return.
763-070	Primary SSN (PSSN) or Secondary SSN (SSSN) cannot duplicate the PSSN or SSSN of a previously accepted return for the tax year being filed.
763-075	Explanation must be provided for an Amended Return with Reason Code 30.
763-080	Secondary SSN is required for Filing Status equals 2, 3, or 4.
763-100	Secondary SSN must not be present when Filing Status equals 1.
763-101	Federal Head of Household on Form 763 may only be marked when Filing Status equals 1.
763-120	Virginia Adjusted Gross Income on Form 763 Line 9 must equal the Adjusted Gross Income on Form 763 Line 1 plus the sum of Additions to Adjusted Gross Income on Form 763 Line 2 minus the Primary and Secondary Taxpayer Qualifying age deduction on Form 763 Line 4a and /or Line 4b minus the Social Security Act/Tier 1 Railroad Retirement Act benefits on Form 763 Line 5 minus State and Local Income Tax refund on Form 763 Line 6 minus the sum of Subtractions from Adjusted Gross Income on Form 763 Line 7.
763-125	Total Payments and Credits on Line 26 of Form 763 must equal the sum of total Virginia withholding (Lines 19a and/or 19b), Estimated Payments for current year (Line 20), Prior Year Overpayment applied to Current Year (Line 21), Extension Payments (Line 22), Credit for Low-Income Individuals/Earned Income Credit (Line 23), Credit for tax paid to another state (Line 24), and Total credits from Schedule CR (Line 25).
763-128	If claiming Itemized Deductions, then Itemized Deductions on Form 763 Line 10 must equal Virginia Itemized Deductions on Schedule A Line 19.

763-140	Standard Deduction amount on Form 763 Line 11 cannot be greater than the maximum amount allowed based on the filing status.
763-142	If claiming the Standard Deduction on Line 11, then Virginia Schedule A must not be present. Virginia Schedule A is only required when itemizing deductions.
763-145	Exemptions on Form 763 Line 12 must equal Sum of total from Exemption Section 1 multiplied by \$930 plus sum of total from Exemption Section 2 multiplied by \$800.
763-150	Tax amount on Form 763 Line 18 must equal zero or null if Virginia Adjusted Gross Income is less than the Filing Threshold.
763-159	Virginia Taxable Income on Form 763 Line 15 must equal the Virginia Adjusted Gross Income Line 9 minus (Itemized Deductions Line 10 or Standard Deductions Line 11) minus Exemption Amount Line 12 and minus Deductions Line 13.
763-160	The Tax Amount on Form 763 Line 18 must equal the amount of tax computed using the Tax Rate Schedule for the tax year being filed.
763-170	The total Virginia State Income Tax withholdings claimed on Form 763 Line 19a and/or Line 19b must be equal to the sum of Virginia State Withholdings on Form W-2, Form W-2G, Form 1099-R, Form 1099-G, Form 1099- MISC, Form 1099-INT, Form 1099-DIV, Form 1099-B, Form 1099-OID, Form 1099-K, 1099-NEC and Schedule VK-1.
763-210	The sum of Tax Credit for Low Income Individuals or Virginia Earned Income Credit on Form 763 Line 23, plus the Total Credit for taxes paid to another state Line 24, plus the Total Nonrefundable Credits from Schedule CR/CG Section 2 Line 1A, cannot be greater than the Total Tax on Form 763 Line 18.
763-220	Credit for Low Income on Form 763 Line 23 must equal the Credit for Low Income Individuals amount claimed on Schedule 763ADJ Line 17.
763-230	Additions on Form 763 Line 2 must equal total additions from Schedule 763ADJ Line 3.
763-240	Subtractions on Form 763 Line 7 must equal total subtractions from Schedule 763ADJ Line 7.
763-250	Deductions on Form 763 Line 13 must equal total deductions from Schedule 763ADJ Line 9.
763-260	The Addition to Tax, Penalty and Interest on Form 763 Line 32 must equal Total Addition to Tax, Penalty and Interest from Schedule 763ADJ Line 21.
763-280	Birth Date for Primary Taxpayer and/or Secondary Taxpayer must be present.
763-291	Savings Plan Contributions on Form 763 Line 30 must equal the Total Amount claimed on Schedule VAC/CG Section 1.
763-301	Other Voluntary Contributions on Form 763 Line 31 must equal the Total Voluntary Contributions claimed on Schedule VAC/CG Section 2 Line 14 .
763-305	If the Sales and Use Tax Amount on Form 763 line 33 is greater than zero, the No Sales and Use Tax Due Indicator should not be marked.
763-306	If the Sales and Use Tax Amount on Form 763 line 33 is not populated, the No Sales and Use Tax Due Indicator should be marked.
763-310	Nonresident Allocation Percentage on Form 763 Line 16 must equal Line 15 from the Nonresident Allocation Percentage Section.

Form 763 ADJ

Rule Number	Business Rules
763ADJ-010	When Federal Earned Income Credit claimed on Schedule 763ADJ Line 14 is greater than zero, the Earned Income Credit claimed on Federal Return on Form 763 must be greater than zero.
763ADJ-020	Explanation must be provided for Addition Code 99.
763ADJ-030	Explanation must be provided for Subtraction Code 99.
763ADJ-040	Explanation must be provided for Deduction Code 199.
763ADJ-050	Total Additions on Schedule 763ADJ Line 3 must equal the sum of Interest on obligations of other states from Schedule 763ADJ Line 1 plus the Fixed date Conformity addition from Schedule 763ADJ Line 2a, plus all Other Additions from Schedule 763ADJ.
763ADJ-060	Total Subtractions on Schedule 763ADJ Line 7 must equal the sum of Income from obligations or securities of the US exempt from state income tax from Schedule 763ADJ Line 4 plus the Disability income received while a Virginia resident and reported as wages from Schedule 763ADJ Line 5a and/or Line 5b plus the Fixed date conformity subtraction from Schedule 763ADJ Line 6a plus all Other Subtractions from Schedule 763ADJ.
763ADJ-070	Total Deductions on Schedule 763ADJ Line 9 must equal the sum of all Other Deductions from Schedule 763ADJ.
763ADJ-072	The Schedule 763ADJ Line 17 (Earned Income/Low Income) credit amount cannot exceed your tax liability on Form 763 Line 18.
763ADJ-073	For the calculation of the Credit for Low-Income Individuals amount on Schedule 763ADJ Line 13, the amount must equal the number of personal and dependent exemptions on 763ADJ Line 12 multiplied by \$300.
763ADJ-074	For the calculation of the Virginia Earned Income Credit on Schedule 763ADJ Line 15, the amount must equal the Earned Income Credit from your federal return on 763ADJ Line 14 multiplied by 20%.
763ADJ-080	Total Addition to Tax, Penalty and Interest on Schedule 763ADJ Line 21 must equal the sum of Additions to Tax from 763ADJ Line 18 plus Penalty from 763ADJ Line 19 plus Interest on 763ADJ Line 20.
763ADJ-085	A Certification Number is only valid for Subtraction Codes 56 (Venture Capital) and 57 (Real Estate Investment Trust). A Certification Number should not be populated for any other Subtraction Codes.

Financials

Rule Number	Business Rules
FIN-006	Refund Direct Deposit identified as International ACH Transaction (IAT) is not eligible for e-File.
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 Payment Due Date of May 17, 2021 (July 1, 2021 if Overseas on Due Date has been indicated on the Return).
FIN-035	You cannot request a future payment date for returns submitted after the due date of May 17, 2021 (July 1, 2021 if Overseas on Due Date is indicated on the Return). The Requested Payment Date must be blank or the same as the return submitted date. Your payment will be processed within a day or two of receiving your return.
FIN-100	The Requested Payment Amount cannot exceed the amount owed and must be greater than zero.
FIN-105	The Requested Payment Date cannot be before the Return Submit Date.

Form 1099

Rule Number	Business Rules
1099-MISC-010	Payer Identification Number (EIN) must be present on Form 1099-MISC.

760ES

Rule Number	Business Rules
760ES-010	Estimated Payment(s) identified as International ACH Transaction (IAT) are not eligible for e-File.
760ES-020	The Amount of each Estimated Payment must be greater than zero.
760ES-023	The Requested Payment Date for the Estimated Payment(s) must be populated.
760ES-025	The Requested Payment Date for the Estimated Payment(s) cannot be before the Submitted Date.

760IP

Rule Number	Business Rules
760IP-005	Vendor ID must be a valid/approved ID.
760IP-010	Extension Payment identified as International ACH Transaction (IAT) is not eligible for e-File.
760IP-015	You cannot request a future payment date for an extension payment that is submitted after the Payment due date of May 17, 2021. The payment date must be blank or the same as the payment submitted date. Once received, your payment will be processed within a day or two. All extension payments must be submitted by Nov 17, 2021. We will not accept a payment after this date.
760IP-020	The Requested Extension Payment Amount must be greater than zero.
760IP-025	The Requested Payment Date for the Extension Payment cannot be before the Submitted Date.