

Virginia Department of Taxation



Individual Income e-File Test Package

Tax Year 2017



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 2017 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 14 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 400-00-7045](#)
- [Test Scenario #3 – SSN 400-00-7033 and SSN 400-00-7046](#)
- [Test Scenario #4 – SSN 400-00-7034](#)
- [Test Scenario #5 – SSN 400-00-7035 and SSN 400-00-7047](#)
- [Test Scenario #6 – SSN 400-00-7036 and SSN 400-00-7048](#)

760PY Test Scenarios

- [Test Scenario #7 – SSN 400-00-7037](#)
- [Test Scenario #8 – SSN 400-00-7038 and SSN 400-00-7049](#)
- [Test Scenario #9 – SSN 400-00-7039 and SSN 400-00-7050](#)
- [Test Scenario #10 – SSN 400-00-7040 and SSN 400-00-7051](#)

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- [Test Scenario #11 – SSN 400-00-7041 and SSN 400-00-7052](#)
- [Test Scenario #12 – SSN 400-00-7042](#)
- [Test Scenario #13 – SSN 400-00-7043 and SSN 400-00-7053](#)
- [Test Scenario #14 – SSN 400-00-7044 and SSN 400-00-7054](#)

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 9 Digit VA Driver's License and Issue Date are provided
- Alphanumeric 7 Digit State Issued PIN is provided

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

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
- Federal Form 1040EZ

Test Scenario #2 – SSN 400-00-7032 and SSN 400-00-7045

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 9 Digit State Issued ID and Issue Date are provided for both taxpayers

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
- Federal Form 1040NR

760CG Test Scenarios (con't)

Test Scenario #3 – SSN 400-00-7033 and SSN 400-00-7046

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
- Federal Itemized deductions are claimed

Only the Primary taxpayer has income, consisting of wages with Virginia Withholding and Interest. Extension Payments are reported.

There are entries reported on Schedule ADJ/CG.

- Deduction Code 102
- Deduction Code 104
- Deduction Code 105
- Deduction Code 115
- Other Deduction Code 199
- Addition to tax from Form 760C (Exception Met)

There are credits reported on Schedule CR/CG.

- Major Research and Development Expenses Tax Credit, Part 33
- Food Crop Donation Tax Credit, Part 34
- Virginia Coal Employment and Production Incentive Tax Credit, Part 35

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 Direct Debit warehouse date and banking information are provided.

Forms to include:

- Form 760CG
- Schedule ADJ/CG
- Schedule CR/CG
- Schedule OSC/CG
- W-2
- Binary Attachments
 - Certification from the coal producer that the coal was mined in Virginia
 - North Carolina's state return
- Federal Form 1040

760CG Test Scenarios (con't)

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
- Federal Earned Income Credit is claimed
- Virginia Earned Income Credit is claimed
- Taxpayer is deceased
- Form 1310 checkbox is populated
- Taxpayer has a Driver's License/State Issued ID but chose not to provide information

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

There is a Deduction reported on Schedule ADJ/CG – Deduction Code 112.

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

There are Contributions reported on Schedule VAC/CG

- Two Virginia College Savings Plan Contributions, with one Contribution for the program type of CollegeAmerica and one for the program type of ABLEnow
- Contribution Code 60
- Contribution Code 72
- Public School Foundation Code 051001
- Public School Foundation Code 179001
- Public Library Foundation Code 210102
- Public Library Foundation Code 216502

Forms to include:

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

760CG Test Scenarios (con't)

Test Scenario #5 – SSN 400-00-7035 and SSN 400-00-7047

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

Conditions & Exemptions

- No dependents
- Amended and Result of NOL
- Spouse's Name and SSN are provided
- No Sales and Use Tax (Consumer Use Tax) is due

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. Income is from various sources. Virginia Withholding and interest income is reported.

There are entries reported on Schedule ADJ.

- Addition Code 18
- Subtraction Code 28
- Deduction Code 115

There are Contributions reported on Schedule VAC/CG.

- Virginia College Savings Plan Contribution
- Contribution Code 11
- Contribution Code 98
- Public Library Foundation Code 217101
- Public School Foundation Code 830002
- Community Foundation Code 300105
- Community Foundation Code 300130

The return results in a refund and the Refund Check checkbox is populated. The taxpayer opts to receive 1099-G electronically.

Forms to include:

- Form 760CG
- Schedule ADJ/CG
- Schedule VAC/CG
- W-2
- 1099-INT
- 1099-G
- Federal Form 1040

760CG Test Scenarios (con't)

Test Scenario #6 – SSN 400-00-7036 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
- Federal Itemized deductions are claimed
- Alphanumeric 9 Digit VA Driver's License and Issue Date are provided for primary taxpayer
- Alphanumeric 9 Digit State Issued ID and Issue Date are provided for secondary taxpayer
- Alphanumeric 7 Digit State Issued PIN is provided
- Sales and Use Tax (Consumer Use Tax) is claimed

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
- Addition Code 99
- Subtraction Code 55
- Subtraction Code 99
- Deduction Code 115
- Deduction Code 199

There are Contributions reported on Schedule VAC/CG.

- Ten Virginia College Savings Plan Contributions, two for each Program Type
- Contribution Code 10
- Contribution Code 11
- Public School Foundation Code 051001
- Public Library Foundation Code 200501
- Community Foundation Code 300150

There are credits reported on Schedule CR/CG.

- Waste Motor Oil Burning Equipment Credit, Section 1, Part 17
- Food Crop Donation Credit, Section 1, Part 34
- Coalfield Employment Enhancement Tax Credit, Section 3, Part 1

There is a Credit reported on Schedule OSC for taxes paid to New York, Connecticut, Maryland (Income being taxed is not exempt from taxation by MD), and California (Unified nonresident return was filed by a Pass-through Entity on behalf of its nonresident shareholders).

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.

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
- Schedule ADJ/CG
- Schedule VAC/CG
- Schedule CR/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
- Binary Attachments
 - Approved Form 50-12 from the Department of Environmental Quality
 - Form 306B
 - New York's state return
 - Connecticut's state return
 - Maryland's state return
 - California's state return
- Federal Form 1040

760PY Test Scenarios

Test Scenario #7 – SSN 400-00-7037

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
- 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 7 Digit State Issued PIN is provided

There is a deduction reported on Schedule 760PY ADJ – Deduction Code 114.

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 with this return:

- Form 760PY
- Schedule of Income
- Schedule 760PY ADJ
- W-2
- Federal Form 1040

Test Scenario #8 – SSN 400-00-7038 and SSN 400-00-7049

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

Conditions & Exemptions

- Dates of Virginia residence are provided
- Spouse's SSN and Name are provided
- Amended
- Two dependents
- Alphanumeric 9 Digit State Issued ID and Issue Date are provided
- Virginia Low Income Tax Credit is claimed

Wages include Virginia Withholding. The return results in a refund issued by check.

Forms to include:

- Form 760PY
- Schedule of Income
- Schedule 760PY ADJ
- W-2
- 1099-B
- Federal Form 1040NR

760PY Test Scenarios (con't)

Test Scenario #9 – SSN 400-00-7039 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
- No dependents
- Taxpayer does not have a Driver's License or State Issued ID
- Alphanumeric 7 Digit State Issued PIN is provided
- No Sales and Use Tax (Consumer Use Tax) is due

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

There are Contributions reported on Schedule VAC/CG.

- Contribution Code 11
- Public School Foundation Code 051001
- Public School Foundation Code 157002
- Public School Foundation Code 830002

There is a Credit claimed on Schedule CR/CG – Recyclable Materials Processing Equipment Credit, Part 4.

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 Direct Debit warehouse date and banking information are provided. The taxpayer opts to receive 1099G electronically.

Forms to include:

- Form 760PY
- Schedule of Income
- Schedule CR/CG
- Schedule VAC/CG
- Schedule OSC/CG
- W-2
- 1099-MISC
- 1099-DIV
- Binary Attachment – New Jersey tax return
- Federal Form 1040A

760PY Test Scenarios (con't)

Test Scenario # 10 – SSN 400-00-7040 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
- Three dependents
- Primary taxpayer is a Fisherman and over 65
- Secondary taxpayer is deceased
- Federal Itemized Deductions are claimed
- Alphanumeric 9 Digit VA Driver's License and Issue Dates are provided for both taxpayers
- Alphanumeric 7 Digit State issued PIN is provided
- Sales and Use Tax (Consumer Use Tax) is claimed

There are entries reported on Schedule 760PY ADJ.

- Addition Code 18
- Addition Code 99
- Subtraction Code 55
- Subtraction Code 99
- Deduction Code 112
- Deduction Code 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 95
- Public School Foundation Code 830002
- Public Library Foundation Code 210102
- Community Foundation Code 300150

There are Credits reported on Schedule CR/CG.

- Enterprise Zone Act Credit, Section 1, Part 2
- Major Research and Development Expenses Credit, Section 1, Part 33
- Virginia Coal Employment and Production Incentive Tax Credit, Section 1, Part 35
- Coalfield Employment Enhancement Tax Credit, Section 3, Part 1
- Agricultural Best Management Practices Credit, Section 3, Part 3

The return results in a refund and the banking information is provided for Direct Deposit. 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 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
- Binary Attachments
 - Supporting documentation from S Corporation for Bank Franchise Tax
 - Form 301
 - Certification from the coal producer that the coal was mined in Virginia
 - Form 306B
 - Approval letter from the local Soil and Water Conservation District
- Federal Form 1040

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

File a Virginia nonresident individual return, Form 763, with a Married Filing Separate Returns filing status.

Conditions & Exemptions

- Taxpayer is over 66
- No dependents
- Alphanumeric 7 Digit State issued PIN is provided

The taxpayer has Virginia withholding on multiple Schedule VK-1s and has Virginia dividend income.

There are Additions, Subtractions, and Deductions reported on Schedule 763 ADJ.

- Fixed Date Conformity Addition
- Addition Code 17
- Addition Code 99 (for income not included in FAGI which is taxable in Virginia)
- Disability Income with a Disability subtraction
- Deduction Code 114
- Deduction Code 199 (for income from various sources)

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

Forms to include:

- Form 763
- Schedule 763 ADJ
- Multiple Schedule VK-1s
- 1099-DIV
- Federal Form 1040

Test Scenario # 12 – SSN 400-00-7042

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

Conditions

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

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
- Binary Attachment – Form 1310
- Federal Form 1040NR

763 Test Scenarios (con't)

Test Scenario # 13 – SSN 400-00-7043 and SSN 400-00-7053

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
- Alphanumeric 7 Digit State issued PIN is provided
- 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.

There are Contributions reported on Schedule VAC/CG.

- Contribution Code 11
- Public School Foundation Code 099001
- Public School Foundation Code 155001

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

The taxpayer opts to receive 1099G electronically.

Forms to include:

- Form 763
- Schedule 763 ADJ
- Schedule VAC/CG
- W-2
- 1099-B
- 1099-INT
- 1099-Oid
- Federal Form 1040

763 Test Scenarios (con't)

Test Scenario # 14 – SSN 400-00-7044 and SSN 400-00-7054

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
- Sales and Use Tax (Consumer Use Tax) reported
- Alphanumeric 7 Digit State Issued PIN is provided

There are Additions and Subtractions reported on Schedule 763 ADJ.

- Fixed Date Conformity Addition
- Addition Code 17
- Addition Code 18
- Addition Code 99 (for income not included in FAGI which is taxable in Virginia)
- Subtraction Code 50
- Subtraction Code 99
- Deduction Code 112
- Deduction Code 115
- Deduction Code 199

There are Contributions reported on Schedule VAC/CG.

- Five Virginia College Savings Plan Contributions, one for each program type
- Contribution Code 11
- Contribution Code 97
- Public School Foundation Code 099001
- Public School Foundation Code 051001
- Public Library Foundation Code 216502
- Community Foundation Code 300125
- Community Foundation Code 300150

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

- Conservation Tillage Equipment Credit, Section 1, Part 5
- Major Research and Development Expenses Credit, Section 1, Part 33
- Food Crop Donation Credit, Section 1, Part 34
- Virginia Coal Employment and Production Incentive Tax Credit, Section 1, Part 35
- 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.

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 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
- Binary Attachment
 - Supporting documentation from S Corporation for Bank Franchise Tax
 - Statement showing purchase date, description and credit computation for Conservation Tillage Equipment Credit
 - Certification from the coal producer that the coal was mined in Virginia
 - Form 306B
 - Oregon's State Tax Return
- Federal Form 1040