

# Virginia Department of Taxation



## Individual Business Rules

Tax Year 2017



## Appendix A – Individual Income – 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 – 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, or 1040A or 1040EZ or 1040NR 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".   |
| 760-022     | 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 24 must equal the Credit for Low Income Individuals amount claimed on Schedule ADJ/CG Line 17.  |
| 760-024     | The sum of Spouse Tax Adjustment on Form 760CG Line 18 plus Tax Credit for Low Income Individuals or Earned Income Credit from Form 760CG Line 24, plus Credit for tax paid to another state from Form 760CG Line 25, plus the Total Nonrefundable Credits from Schedule CR Section 2 Line 1A cannot be greater than the Amount of Tax on Form 760CG Line 17.  |
| 760-027     | Additions on Form 760CG Line 2 must equal the Total Additions claimed on Schedule ADJ/CG Line 3.   |
| 760-029     | Deductions from VAGI on Form 760CG Line 14 must equal the Total Deductions claimed on Schedule ADJ/CG Line 9.  |
| 760-030     | Exemptions on Form 760CG Line 13 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".  |
| 760-050     | Standard/Itemized Deductions on Form 760CG Line 12 must equal Itemized Deductions Line 10 minus State/Local Income Tax Line 11.  |
| 760-051     | Standard Deduction amount on Form 760CG Line 12 must not be greater than the maximum amount allowed based on the filing status.  |
| 760-058     | Amount of Tax on Form 760CG Line 17 and Net Tax on Form 760CG Line 19 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 16 must be the difference between Virginia Adjusted Gross Income Line 9 minus Standard/Itemized Deduction Line 12, minus Exemptions Line 13 and minus Deductions Line 14.   |
| 760-060     | The Tax Amount on Form 760CG Line 17 must equal the amount of tax computed using the Tax Rate Schedule for the tax year being filed.   |
| 760-070     | Bank Account Number and the Bank Routing Number must be present when Direct Bank Deposit option is selected for the Refund.  |
| 760-071     | When filing an Original Return, Direct Bank Deposit Checkbox or Refund Check Checkbox must be marked if Refund is greater than zero.   |
| 760-081     | Subtractions on Form 760CG Line 7 must equal the Total Subtractions on Schedule ADJ/CG Line 7.   |
| 760-083     | Filing Status must equal "2" to claim the Spouse Tax Adjustment on Form 760CG Line 18.   |
| 760-090     | The total Virginia State Income tax withholdings on Form 760CG Line 20A and/or Line 20B 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, and Schedule VK-1.  |
| 760-095     | The Addition to Tax, Penalty and Interest on Form 760CG Line 34 must equal the Total Adjustments claimed on Schedule ADJ/CG Line 21.   |

**Form 760CG (con't)**

| <b>Rule Number</b> | <b>Business Rules</b>  |
|--------------------|--|
| <b>760-101</b>     | VA College Savings Plan Contributions on Form 760CG Line 32 must equal the Total Amount claimed on Schedule VAC/CG Section 1.            |
| <b>760-106</b>     | Other VAC Contributions on Form 760CG Line 33 must equal the Total Voluntary Contributions claimed on Schedule VAC/CG Section 2 Line 14. |
| <b>760-110</b>     | The Sales and Use Tax Amount on Line 35 must be blank or zero when the No Sales and Use Tax Due Indicator is marked.                     |
| <b>760-111</b>     | The Sales and Use Tax Amount on Line 35 must be greater than zero when the No Sales and Use Tax Due Indicator is not marked.             |

**Schedule ADJ/CG**

| <b>Rule Number</b> | <b>Business Rules</b>  |
|--------------------|--|
| <b>760ADJ-010</b>  | Earned Income Credit claimed on Federal Return on Form 760CG must be greater than zero when Federal Earned Income Credit on Schedule ADJ/CG Line 14 is greater than zero.  |
| <b>760ADJ-011</b>  | Explanation must be provided for Addition Code 99.   |
| <b>760ADJ-012</b>  | Explanation must be provided for Subtraction Code 99.  |
| <b>760ADJ-013</b>  | Explanation must be provided for Deduction Code 199.   |
| <b>760ADJ-014</b>  | Total Additions on Schedule ADJ/CG 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.  |
| <b>760ADJ-015</b>  | Total Deductions on Schedule ADJ/CG Line 9 must equal the sum of all Other Deductions.   |
| <b>760ADJ-016</b>  | The Subtractions on Schedule ADJ/CG 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 ADJ/CG. |
| <b>760ADJ-017</b>  | Total Adjustments on Schedule ADJ/CG Line 21 must equal the sum of Addition to Tax Line 18 plus Penalty Line 19 plus Interest Line 20.   |

**Schedule CR/CG**

| <b>Rule Number</b> | <b>Business Rules</b>  |
|--------------------|--|
| <b>SchCR-010</b>   | 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.  |
| <b>SchCR-020</b>   | Total Current Year Credits on Schedule CR/CG Section 5 Line 1A must equal CR Credits on Form 760CG Line 27.  |
| <b>SchCR-030</b>   | Total Current Year Credits on Schedule CR/CG Section 5 Line 1A must equal the CR Credits on Form 763 Line 27.  |
| <b>SchCR-040</b>   | Total Current Year Credits on Schedule CR/CG Section 5 Line 1A must equal the CR Credits on Form 760PY Line 27.  |
| <b>SchCR-050</b>   | 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 17 minus Spouse Tax Adjustment Line 18 minus Credit for Low-Income Individuals/Virginia Earned Income Credit Line 24 minus Credit for Tax Paid to Another State Line 25. |
| <b>SchCR-060</b>   | Maximum Schedule CR Nonrefundable Credits on Schedule CR/CG Section 1 Part 1 Line 1A must equal Income Tax on Form 763 Line 19 minus Credit for Low-Income Individuals/Virginia Earned Income Credit Line 24 minus Credit for Tax Paid to Another State Line 25.   |
| <b>SchCR-070</b>   | Maximum Schedule CR Nonrefundable Credits on Schedule CR/CG Section 1 Part 1 Line 1A must equal Total Tax on Form 760PY Line 19 minus Credit for Low-Income Individuals/Virginia Earned Income Credit Line 24 minus Credit for Tax Paid to Another State Line 25.  |
| <b>SchCR-080</b>   | 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**

| <b>Rule Number</b> | <b>Business Rules</b>  |
|--------------------|--|
| <b>SchOSC-010</b>  | If the Border State checkbox is marked, then the state must be either KY, MD, NC, or WV.   |
| <b>SchOSC-020</b>  | The sum of Total Credit from all Schedule OSC(s)/CG Line 31 must equal the Credit tax paid to another state on Form 760CG Line 25.             |
| <b>SchOSC-030</b>  | The sum of Total Credit from all Schedule OSC(s)/CG Line 31 must equal the Total Credit for taxes paid to another state on Form 760PY Line 25. |
| <b>SchOSC-040</b>  | The sum of Total Credit from all Schedule OSC(s)/CG Line 31 must equal the Total Credits from Schedule OSC on Form 763 Line 25.                |

**Schedule VAC/CG**

| <b>Rule Number</b> | <b>Business Rules</b>  |
|--------------------|--|
| <b>SchVAC-010</b>  | Total VA College Savings Plan Contributions on Schedule VAC/CG Section 1 must equal the sum of all Section 1 Contribution Amounts.   |
| <b>SchVAC-020</b>  | Total Voluntary Contributions on Schedule VAC/CG Section 2 Line 14 must equal the sum of all Voluntary Contributions on Lines 2 – 13.  |
| <b>SchVAC-030</b>  | Routing number is required when Program Type is 4 (CollegeAmerica) on Schedule VAC/CG.   |
| <b>SchVAC-040</b>  | Routing number is not required when Program Type is 1, 2, 3, or 5 (Virginia529 inVEST, Virginia529 prePAID, CollegeWealth, ABLEnow) on Schedule VAC/CG.  |
| <b>SchVAC-050</b>  | Balance of Total Overpayment available on Schedule VAC/CG Section I cannot be greater than Tax Overpayment on Form 760/CG Line 30 minus Overpayment Credited to Next Year Line 31.   |
| <b>SchVAC-060</b>  | Balance of Total Overpayment available on Schedule VAC/CG Section I cannot be greater than Tax Overpayment on Form 763 Line 30 minus Overpayment Credited to Next Year Line 31.  |
| <b>SchVAC-070</b>  | Balance of Total Overpayment available on Schedule VAC/CG Section I cannot be greater than Tax Overpayment on Form 760PY Line 30 minus Overpayment Credited to Next Year Line 31.  |
| <b>SchVAC-080</b>  | Total VA College Savings Plan Contributions on Schedule VAC/CG Section I must not exceed Balance of Total Overpayment available on Schedule VAC/CG Section I.  |
| <b>SchVAC-120</b>  | Voluntary Contributions to be made from refund on Schedule VAC/CG Section II Lines 2 – 7 cannot be claimed for a tax due return.   |
| <b>SchVAC-130</b>  | 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 VA College Savings Plan Contributions on Schedule VAC/CG Section 1. |

**Form 760PY**

| <b>Rule Number</b> | <b>Business Rules</b>   |
|--------------------|---|
| <b>760PY-010</b>   | Vendor ID must be a valid/approved ID.  |
| <b>760PY-020</b>   | Virginia Tax personal identification number (PIN) must be 7 characters.   |
| <b>760PY-040</b>   | Federal Form 1040, or 1040A or 1040EZ or 1040NR must be present.  |
| <b>760PY-060</b>   | The same SSN cannot be used for the Primary SSN and Secondary SSN on a return.  |
| <b>760PY-070</b>   | Primary SSN (PSSN) or Secondary SSN (SSSN) cannot duplicate the PSSN or SSSN of a previously accepted return for the tax year being filed.  |
| <b>760PY-080</b>   | Secondary SSN is required for Filing Status "2", "3", or "4".   |
| <b>760PY-100</b>   | Primary and Secondary taxpayers Dates of Residence must be present for Filing Status "2" or "4".  |
| <b>760PY-110</b>   | Primary taxpayer's Dates of Residence must be present for Filing Status "1" or "3".   |
| <b>760PY-120</b>   | 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.   |
| <b>760PY-130</b>   | Secondary SSN must not be present when Filing Status equals "1".  |
| <b>760PY-131</b>   | Federal Head of Household on Form 760PY may only be marked when Filing Status equals "1".   |
| <b>760PY-150</b>   | Spouse's information must not be present in Column B for Filing Status "1", "2", or "3".  |
| <b>760PY-160</b>   | 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.  |
| <b>760PY-170</b>   | Schedule 760PY ADJ must be present when Additions on Form 760PY Line 2 or Subtractions on Form 760PY Line 8 or Deductions on Form 760PY Line 15 or Tax Credit for Low Income Individuals/V Earned Income Credit on Form 760PY Line 24 or Addition to Tax, Penalty and Interest on Form 760PY Line 34 is greater than zero.  |
| <b>760PY-180</b>   | 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.   |
| <b>760PY-190</b>   | 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 VA Resident on the Schedule of Income Part 1 Line 9 Column A3 and/or B3.  |
| <b>760PY-200</b>   | 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. |
| <b>760PY-210</b>   | The Virginia Itemized Deductions on Form 760PY Line 13 Column A and/or B must equal Itemized Deductions paid while a Virginia resident on Form 760PY Line 11 Column A and/or B minus State and local income taxes paid while a Virginia resident and claimed on Federal Schedule A on Form 760PY Line 12 Column A and/or B.   |

**Form 760PY (con't)**

| <b>Rule Number</b> | <b>Business Rules</b>  |
|--------------------|--|
| <b>760PY-210</b>   | The Virginia Itemized Deductions on Form 760PY Line 13 Column A and/or B must equal Itemized Deductions paid while a Virginia resident on Form 760PY Line 11 Column A and/or B minus State and local income taxes paid while a Virginia resident and claimed on Federal Schedule A on Form 760PY Line 12 Column A and/or B.  |
| <b>760PY-220</b>   | Standard Deduction amount on Form 760PY Line 13 Column A and/or B must not be greater than the maximum amount allowed based on the filing status.  |
| <b>760PY-230</b>   | Total Tax on Form 760PY Line 19 must equal zero or null when Virginia Adjusted Gross Income on Line 10 is less than the Filing Threshold.  |
| <b>760PY-240</b>   | Virginia Taxable Income on Form 760PY Line 17 Column A and/or B must equal the Virginia Adjusted Gross Income on Form 760PY Line 10 Column A and/or B minus the Virginia Itemized/Standard Deduction on Form 760PY Line 13 Column A and/or B minus the Prorated exemption amount on Form 760PY Line 14 Column A and/or B and minus the Deductions on Form 760PY Line 15 Column A and/or B. |
| <b>760PY-250</b>   | The Tax Amount on Form 760PY Line 18 Column A and/or B must equal the amount of tax computed using the Tax Rate Schedule for the tax year being filed.   |
| <b>760PY-260</b>   | The total Virginia State Income tax withholdings on Form 760PY Line 20a and/or Line 20b 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, and Schedule VK-1.  |
| <b>760PY-270</b>   | Credit for Low Income on Form 760PY Line 24 must equal the Credit for Low Income Individuals amount claimed on Schedule 760PY ADJ Line 17.   |
| <b>760PY-310</b>   | The sum of Tax Credit for Low Income Individuals or Virginia Earned Income Credit on Form 760PY Line 24 plus the sum of Total Credit for taxes paid to another state on Form 760PY Line 25 plus the Total Nonrefundable Credits from Schedule CR/CG Section 2 Line 1A cannot be greater than the Total Tax on Form 760PY Line 19.  |
| <b>760PY-320</b>   | The Addition to Tax, Penalty and interest on Form 760PY Line 34 must equal Total Addition to Tax, Penalty and Interest from Form 760PY ADJ Line 21.  |
| <b>760PY-340</b>   | Additions on Form 760PY Line 2 Column A and/or B must equal Total Additions from Form 760PY ADJ Line 3 Column A and/or B.  |
| <b>760PY-350</b>   | Subtractions on Form 760PY Line 8 Column A and/or B must equal Total Subtractions from Form 760PY ADJ Line 7 Column A and/or B.  |
| <b>760PY-360</b>   | Deductions on Form 760PY Line 15 must equal Total Deductions from 760PY ADJ Line 9 Column A and/or B.  |
| <b>760PY-370</b>   | Birth Date for Primary Taxpayer and/or Secondary Taxpayer must be present.   |
| <b>760PY-381</b>   | VA College Savings Plan Contributions on Form 760PY Line 32 must equal the Total Amount claimed on Schedule VAC/CG Section 1.  |
| <b>760PY-391</b>   | Other Voluntary Contributions on Form 760PY Line 33 must equal the Total Voluntary Contributions claimed on Schedule VAC/CG Section 2 Line 14.   |
| <b>760PY-395</b>   | The Sales and Use Tax Amount on Line 35 must be blank or zero when the No Sales and Use Tax Due Indicator is marked.   |
| <b>760PY-396</b>   | The Sales and Use Tax Amount on Line 35 must be greater than zero when the No Sales and Use Tax Due Indicator is not marked.   |

**Form 760PY ADJ**

| <b>Rule Number</b>  | <b>Business Rules</b>   |
|---------------------|---|
| <b>760PYADJ-010</b> | Spouse's information must not be present in Column B for Filing Status "1", "2", or "3".  |
| <b>760PYADJ-020</b> | Explanation must be provided for Addition Code 99.  |
| <b>760PYADJ-040</b> | Explanation must be provided for Subtraction Code 99.   |
| <b>760PYADJ-060</b> | Explanation must be provided for Deduction Code 199.  |
| <b>760PYADJ-080</b> | When Federal Earned Income Credit on Schedule 760PY ADJ Line 14 is greater than zero, the Earned Income Credit claimed on Federal Return on Form 760PY must be greater than zero.   |
| <b>760PYADJ-090</b> | Total Addition to Tax, Penalty and interest on Form 760PY ADJ Line 21 must equal the sum of Addition to Tax on Schedule 760PY ADJ Line 18 plus Penalty on Schedule 760PY ADJ Line 19 plus Interest on Schedule 760PY ADJ Line 20.   |
| <b>760PYADJ-100</b> | Total Additions on Form 760PY ADJ Line 3 Column A and/or B must equal the sum of Interest earned while a Virginia resident on Form 760PY ADJ Line 1 Column A and/or B plus Fixed date conformity addition on Form 760PY ADJ Line 2a Column A and/or B plus Other Additions on Schedule 760PY ADJ Column A and/or B.   |
| <b>760PYADJ-110</b> | Total Subtractions on Form 760PY ADJ 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 Form 760PY ADJ 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 760PY ADJ Column A and/or B. |
| <b>760PYADJ-120</b> | Total Deductions on Form 760PY ADJ Line 9 must equal the sum of all Other Deductions from Schedule 760PY ADJ Column A and/or B.   |

**Form 763**

| <b>Rule Number</b> | <b>Business Rules</b>  |
|--------------------|--|
| <b>763-010</b>     | Vendor ID must be a valid/approved ID.   |
| <b>763-020</b>     | Virginia Tax personal identification number (PIN) must be 7 characters.  |
| <b>763-040</b>     | Federal Form 1040, or 1040A or 1040EZ or 1040NR must be present.   |
| <b>763-060</b>     | The same SSN cannot be used for the Primary SSN and Secondary SSN on a return.   |
| <b>763-070</b>     | Primary SSN (PSSN) or Secondary SSN (SSSN) cannot duplicate the PSSN or SSSN of a previously accepted return for the tax year being filed.   |
| <b>763-080</b>     | Secondary SSN is required for Filing Status equals "2", "3", or "4".   |
| <b>763-100</b>     | Secondary SSN must not be present when Filing Status equals "1."   |
| <b>763-101</b>     | Federal Head of Household on Form 763 may only be marked when Filing Status equals "1".  |
| <b>763-110</b>     | Schedule 763ADJ must be present when Additions on Form 763 Line 2 or Subtractions on Form 763 Line 7 or Deductions on Form 763 Line 14 or Tax Credit for Low Income Individuals/ Virginia Earned Income Credit on Form 763 Line 24 or Addition to Tax, Penalty and Interest on Form 763 Line 34 is greater than zero.  |
| <b>763-120</b>     | 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. |
| <b>763-130</b>     | The Virginia Itemized Deductions on Form 763 Line 12 must equal Federal Itemized Deductions on Form 763 Line 10 minus State and Local Income taxes claimed from Federal Schedule A on Form 763 Line 11.  |
| <b>763-140</b>     | Standard Deduction amount on Form 763 Line 12 cannot be greater than the maximum amount allowed based on the filing status.  |
| <b>763-145</b>     | Exemptions on Form 763 Line 13 must equal Sum of total from Exemption Section 1 multiplied by \$930 plus sum of total from Exemption Section 2 multiplied by \$800.  |
| <b>763-150</b>     | Tax amount on Form 763 Line 19 must equal zero or null if Virginia Adjusted Gross Income is less than the Filing Threshold.  |
| <b>763-159</b>     | Virginia Taxable Income on Form 763 Line 16 must equal the Virginia Adjusted Gross Income Line 9 minus Standard/Federal Itemized Deductions Line 12, minus Exemption Amount Line 13, and minus Deductions Line 14.   |
| <b>763-160</b>     | The Tax Amount on Form 763 Line 19 must equal the amount of tax computed using the Tax Rate Schedule for the tax year being filed.   |
| <b>763-170</b>     | The total Virginia State Income Tax withholdings claimed on Form 763 Line 20a and/or Line 20b 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 and Schedule VK-1.   |
| <b>763-210</b>     | The sum of Tax Credit for Low Income Individuals or Virginia Earned Income Credit on Form 763 Line 24, plus the Total Credit for taxes paid to another state Line 25, plus the Total Nonrefundable Credits from Schedule CR/CG Section 2 Line 1A, cannot be greater than the Total Tax on Form 763 Line 19.  |
| <b>763-220</b>     | Credit for Low Income on Form 763 Line 24 must equal the Credit for Low Income Individuals amount claimed on Schedule 763 ADJ Line 17.   |
| <b>763-230</b>     | Additions on Form 763 Line 2 must equal total additions from Form 763 ADJ Line 3.  |
| <b>763-240</b>     | Subtractions on Form 763 Line 7 must equal total subtractions from Form 763 ADJ Line 7.  |
| <b>763-250</b>     | Deductions on Form 763 Line 14 must equal total deductions from Form 763 ADJ Line 9.   |
| <b>763-260</b>     | The Addition to Tax, Penalty and Interest on Form 763 Line 34 must equal Total Addition to Tax, Penalty and Interest from Form 763 ADJ Line 21.  |
| <b>763-280</b>     | Birth Date for Primary Taxpayer and/or Secondary Taxpayer must be present.   |
| <b>763-291</b>     | VA College Savings Plan Contributions on Form 763 Line 32 must equal the Total Amount claimed on Schedule VAC/CG Section 1.  |
| <b>763-301</b>     | Other Voluntary Contributions on Form 763 Line 33 must equal the Total Voluntary Contributions claimed on Schedule VAC/CG Section 2 Line 14.   |
| <b>763-305</b>     | The Sales and Use Tax Amount on Line 35 must be blank or zero when the No Sales and Use Tax Due Indicator is marked.   |
| <b>763-306</b>     | The Sales and Use Tax Amount on Line 35 must be greater than zero when the No Sales and Use Tax Due Indicator is not marked.   |
| <b>763-310</b>     | Nonresident Allocation Percentage on Form 763 Line 17 must equal Line 15 from the Nonresident Allocation Percentage Section.   |

**Form 763 ADJ**

| <b>Rule Number</b> | <b>Business Rules</b>   |
|--------------------|---|
| <b>763ADJ-010</b>  | When Federal Earned Income Credit claimed on Schedule 763 ADJ Line 14 is greater than zero, the Earned Income Credit claimed on Federal Return on Form 763 must be greater than zero.   |
| <b>763ADJ-020</b>  | Explanation must be provided for Addition Code 99.  |
| <b>763ADJ-030</b>  | Explanation must be provided for Subtraction Code 99.   |
| <b>763ADJ-040</b>  | Explanation must be provided for Deduction Code 199.  |
| <b>763ADJ-050</b>  | Total Additions on Form 763 ADJ Line 3 must equal the sum of Interest on obligations of other states from Schedule 763 ADJ Line 1 plus the Fixed date Conformity addition from Schedule 763 ADJ Line 2a, plus all Other Additions from Schedule 763 ADJ.  |
| <b>763ADJ-060</b>  | Total Subtractions on Form 763 ADJ 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 763 ADJ. |
| <b>763ADJ-070</b>  | Total Deductions on Form 763 ADJ Line 9 must equal the sum of all Other Deductions from Schedule 763 ADJ.   |
| <b>763ADJ-080</b>  | Total Addition to Tax, Penalty and Interest on Form 763 ADJ Line 21 must equal the sum of Additions to Tax from Schedule 763 ADJ Line 18 plus Penalty from Schedule 763 ADJ Line 19 plus Interest on Schedule 763 ADJ Line 20.  |

**Financials**

| <b>Rule Number</b> | <b>Business Rules</b>  |
|--------------------|--|
| <b>FIN-006</b>     | Refund Direct Deposit identified as International ACH Transaction (IAT) is not eligible for e-File.  |
| <b>FIN-011</b>     | State Payment identified as International ACH Transaction (IAT) is not eligible for e-File.  |
| <b>FIN-034</b>     | For timely filed returns, the direct debit date must be on or before Return Due Date of May 1, 2018.   |
| <b>FIN-035</b>     | You cannot warehouse your payment for returns submitted after May 1, 2018. 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 receiving your return. |
| <b>FIN-100</b>     | Payment amount cannot exceed the amount taxpayer(s) owe and the amount taxpayer(s) owe must be greater than zero.  |
| <b>FIN-105</b>     | Warehouse Payment Date cannot be before the Return Submit Date.  |

**Forms W-2 and 1099**

| <b>Rule Number</b>   | <b>Business Rules</b>   |
|----------------------|---|
| <b>W-2-020</b>       | VA State Wages entered in W2 Box 16 cannot be greater than Federal Wages entered in W2 Box 1. |
| <b>1099-MISC-010</b> | Payer Identification Number (EIN) must be present on Form 1099-MISC.                          |