

# Virginia Department of Taxation



Individual Income e-File Test Package

Tax Year 2014



# Overview

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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.

Detailed information regarding the use of the e-File program is located in the [Individual Income e-File Guide](#).

Only 20 test scenarios are required to be submitted consisting of:

- (10) 760CG scenarios
- (5) 760PY scenarios
- (5) 763 scenarios

## 760CG Test Scenarios

- [Test Scenario #1 – SSN 400-00-7031](#)
- [Test Scenario #2 – SSN 400-00-7032 and SSN 400-00-7061](#)
- [Test Scenario #3 – SSN 400-00-7033 and SSN 400-00-7062](#)
- [Test Scenario #4 – SSN 400-00-7034 and SSN 400-00-7063](#)
- [Test Scenario #5 – SSN 400-00-7035](#)
- [Test Scenario #6 – SSN 400-00-7036 and SSN 400-00-7064](#)
- [Test Scenario #7 – SSN 400-00-7037](#)
- [Test Scenario #8 – SSN 400-00-7038 and SSN 400-00-7065](#)
- [Test Scenario #9 – SSN 400-00-7039 and SSN 400-00-7066](#)
- [Test Scenario #10 – SSN 400-00-7040](#)

## 760PY Test Scenarios

- [Test Scenario #11 – SSN 400-00-7041](#)
- [Test Scenario #12 – SSN 400-00-7042 and SSN 400-00-7067](#)
- [Test Scenario #13 – SSN 400-00-7043 and SSN 400-00-7068](#)
- [Test Scenario #14 – SSN 400-00-7044](#)
- [Test Scenario #15 – SSN 400-00-7045 and SSN 400-00-7069](#)
- [Test Scenario #16 – SSN 400-00-7046](#)
- [Test Scenario #17 – SSN 400-00-7047 and SSN 400-00-7070](#)
- [Test Scenario #18 – SSN 400-00-7048 and SSN 400-00-7071](#)
- [Test Scenario #19 – SSN 400-00-7049 and SSN 400-00-7072](#)
- [Test Scenario #20 – SSN 400-00-7050](#)

## 763 Test Scenarios

- [Test Scenario #21 – SSN 400-00-7051 and SSN 400-00-7073](#)
- [Test Scenario #22 – SSN 400-00-7052 and SSN 400-00-7074](#)
- [Test Scenario #23 – SSN 400-00-7053](#)
- [Test Scenario #24 – SSN 400-00-7054](#)
- [Test Scenario #25 – SSN 400-00-7055 and SSN 400-00-7075](#)
- [Test Scenario #26 – SSN 400-00-7056](#)
- [Test Scenario #27 – SSN 400-00-7057](#)
- [Test Scenario #28 – SSN 400-00-7058 and SSN 400-00-7076](#)
- [Test Scenario #29 – SSN 400-00-7059 and SSN 400-00-7077](#)
- [Test Scenario #30 – SSN 400-00-7060 and SSN 400-00-7078](#)

# 760CG Test Scenarios

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## 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
- Last 5 Digits of VA Driver's License is provided

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

The taxpayer allows the Tax Department 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
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## Test Scenario #2 – SSN 400-00-7032 and SSN 400-00-7061

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

### Conditions & Exemptions

- Address Change
- Primary taxpayer is a Fisherman, over 65 and blind
- Secondary taxpayer is over 65 and blind
- No dependents
- Income is below the filing threshold

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

The taxpayer allows the Tax Department 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
  - 1099-INT
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## Test Scenario #3 – SSN 400-00-7033 and SSN 400-00-7062

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

### Conditions & Exemptions

- Four Dependents
- Credit for Political Contributions is claimed
- Consumer's Use Tax is claimed
- Last 5 Digits of VA Driver's License is provided for both taxpayers

There are Additions and Subtractions reported on Schedule ADJ/CG.

- Fixed Date Conformity Addition
- Addition Code 17
- Addition Code 99 (for income not included in the FAGI which is taxable in Virginia)
- Subtraction Code 53

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

- Qualified Equity and Subordinated Debt Investments Tax Credit, Part 15
- Long-Term Care Insurance Tax Credit, Part 18
- Educational Improvement Scholarships Tax Credit, Part 32

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

### Forms to include:

- Form 760CG
- Schedule ADJ/CG
- Schedule CR/CG

## 760CG Test Scenarios (con't)

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### Test Scenario #4 – SSN 400-00-7034 and SSN 400-00-7063

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
- Last 5 Digits of VA Driver's License are provided (both taxpayers)

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

#### Forms to include:

- Form 760CG
  - W-2
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### Test Scenario #5 – SSN 400-00-7035

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

#### Conditions & Exemptions

- Head of Household
- One dependent
- Credit for Political Contributions is claimed

There are Additions and Subtractions reported on Schedule ADJ/CG.

- Addition Code 16
- Subtraction Code 54
- Subtraction Code 99 (for income not included in the FAGI which is taxable in Virginia)

There is a Credit reported on Schedule CR/CG – Educational Improvement Scholarships Tax Credit, Part 32.

There are Contributions reported on Schedule VAC/CG.

- Contribution Code 750002
- Contribution Code 800001

There is a Credit reported on Schedule OSC for taxes paid to New York, Massachusetts and Connecticut.

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

#### Forms to include:

- Form 760CG
- Schedule ADJ/CG
- Schedule CR/CG
- Schedule VAC/CG
- Schedule OSC/CG
- Binary Attachments – New York's state return
- Binary Attachments – Massachusetts' state return
- Binary Attachments – Connecticut's state return

## 760CG Test Scenarios (con't)

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### Test Scenario #6 – SSN 400-00-7036 and SSN 400-00-7064

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
- Itemized deductions are claimed
- Consumer's Use Tax is claimed
- Primary taxpayer is deceased
- Form 1310 checkbox is populated

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

There are Deductions reported on Schedule ADJ/CG.

- Deduction Code 102
- Deduction Code 104
- Deduction Code 105
- Deduction Code 110
- Other Deduction Code 199

There are credits reported on Schedule CR/CG.

- Recyclable Materials Processing Equipment Credit , Part 4
- Worker Retraining Tax Credit, Part 16
- Waste Motor Oil Burning Equipment Credit, Part 17
- Educational Improvement Scholarships Tax Credit, Part 32

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
- W-2
- Binary Attachments
  - Approved Form 50-12 from the Department of Environmental Quality
  - Approved Form 50-11S from the Department of Environmental Quality
  - Form 1310

# 760CG Test Scenarios (con't)

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## Test Scenario #7 – SSN 400-00-7037

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

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

There is a Deduction reported on Schedule ADJ/CG – Deduction Code 110.

There are refundable Credits reported in Section 3 on Schedule CR/CG.

- Coalfield Employment Enhancement and Virginia Coal Employment and Production Incentive Tax Credits, Part 1
- Motion Picture Production Tax Credit, Part 2
- Agricultural Best Management Practices Tax Credit, Part 3
- Research and Development Expenses Tax Credit, Part 4

The return results in an overpayment and Voluntary Contributions are made from the refund.

There are Contributions reported on Schedule VAC/CG

- Two Virginia College Savings Plan Contributions, with one Contribution for the program type of CollegeAmerica
- Contribution Code 60
- Contribution Code 72
- Public School Foundation Code 029001
- Public School Foundation Code 059002
- Public Library Foundation Code 202101
- Public Library Foundation Code 208501

The remainder of the overpayment is to be credited to the next year's tax.

### Forms to include:

- Form 760CG
- Schedule ADJ/CG
- Schedule CR/CG
- Schedule VAC/CG
- W-2
- Binary Attachment – Form 306 with completed schedules for Coalfield Tax Credit

## 760CG Test Scenarios (con't)

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### Test Scenario #8 – SSN 400-00-7038 and SSN 400-00-7065

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

#### Conditions & Exemptions

- Two dependents
- Primary taxpayer is blind
- Secondary taxpayer is deceased

Both spouses have income from various sources with Virginia Withholding and Virginia interest income. Both taxpayers qualify for the Spouse Tax Adjustment.

There is a Credit reported on Schedule OSC/CG for taxes paid to North Carolina and the Border State checkbox is populated.

There are Contributions reported on Schedule VAC/CG.

- Seven Virginia College Savings Plan Contributions
- Contribution Code 64
- Contribution Code 73
- Public School Foundation Code 059002
- Public School Foundation Code 167001
- Public Library Foundation Code 218301

The return results in no overpayment or amount due.

#### Forms to include:

- Form 760CG
- Schedule ADJ/CG
- Schedule VAC/CG
- Schedule OSC/CG
- W-2
- 1099-INT
- Binary Attachment – North Carolina income tax return

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### Test Scenario #9 – SSN 400-00-7039 and SSN 400-00-7066

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

#### Conditions & Exemptions

- No dependents
- Spouse's Name and SSN are provided

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 Subtractions and Deductions reported on Schedule ADJ.

- Subtraction Code 99
- Deduction Code 199

There are Contributions reported on Schedule VAC/CG.

- Virginia College Savings Plan Contribution
- Contribution Code 86
- Contribution Code 92
- Public School Foundation Code 029001
- Public School Foundation Code 750002
- Public Library Foundation Code 208501
- Public Library Foundation Code 218301

The return results in a refund and the Debit Card 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

## 760CG Test Scenarios (con't)

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### Test Scenario #10 – SSN 400-00-7040

File a Virginia resident individual return, Form 760CG, with a Single filing status. Income is from various sources.

#### Conditions & Exemptions

- No dependents
- Itemized deductions are claimed
- Consumer's 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 Contributions reported on Schedule VAC/CG.

- Contribution Code 81
- Public School Foundation Code 029001
- Public School Foundation Code 750002
- Public School Foundation Code 167001

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 VAC/CG
- Schedule FED/CG

# 760PY Test Scenarios

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

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
- No dependents
- Last 5 Digits of VA Driver's License 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 the Tax Department 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

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## Test Scenario #12 – SSN 400-00-7042 and SSN 400-00-7067

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

### Conditions & Exemptions

- Dates of Virginia residence are provided
- Primary taxpayer is a Fisherman and over 65
- Secondary taxpayer is over 65 and blind
- No dependents
- Income is below the filing threshold

Virginia Withholding and interest income are reported. The return results in a refund and the Debit Card checkbox is populated.

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

### Forms to include:

- Form 760PY
- Schedule of Income
- W-2
- 1099-INT

## 760PY Test Scenarios (con't)

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### Test Scenario #13 – SSN 400-00-7043 and SSN 400-00-7068

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
- No dependents
- Income is below the filing threshold

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

#### Forms to include:

- Form 760PY
  - Schedule of Income
  - W-2
- 

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

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
- Last 5 Digits of Virginia Driver's License are provided

Both taxpayers have income from wages with Virginia Withholding, interest / dividend income and a state refund from last year's return.

There are Contributions reported on Schedule VAC/CG.

- Contribution Code 81
- Public School Foundation Code 029001
- Public School Foundation Code 750002
- Public School Foundation Code 167001

There is a Credit claimed on Schedule CR/CG – Educational Improvement Scholarships Tax Credit, Part 32

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

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

#### Forms to include:

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

## 760PY Test Scenarios (con't)

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### Test Scenario #15 – SSN 400-00-7045 and SSN 400-00-7069

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

#### Conditions & Exemptions

- Dates of Virginia residence are provided
- Four dependents
- Itemized deductions (while a Virginia resident) are claimed
- Credit for Political Contributions is claimed

There are Additions and Subtractions reported on Schedule 760PY ADJ.

- Fixed Date Conformity Addition
- Addition Code 16
- Addition Code 17
- Addition Code 99 (for income not included in FAGI which is taxable in Virginia)
- Subtraction Code 53

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

- Qualified Equity and Subordinated Debt Investments Tax Credit, Part 15
- Long-Term Care Insurance Tax Credit, Part 18
- Educational Improvement Scholarships Tax Credit, Part 32

The return results in a balance due; no payment is provided. The taxpayer opts to receive 1099G electronically.

#### Forms to include:

- Form 760PY
  - Schedule of Income
  - Schedule 760PY ADJ
  - Schedule CR/CG
  - W-2
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### Test Scenario # 16 – SSN 400-00-7046

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

#### Conditions & Exemptions

- Dates of Virginia residence are provided
- Head of Household
- One dependent

There are Additions and Subtractions reported on Schedule 760PY ADJ.

- Addition Code 17
- Subtraction Code 37
- Subtraction Code 53
- Subtraction Code 99 ( for income not included in FAGI which is taxable in Virginia)

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

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

#### Forms to include:

- Form 760PY
- Schedule of Income
- Schedule 760PY ADJ
- Schedule OSC/CG
- Binary Attachments – New York's state return

## 760PY Test Scenarios (con't)

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### Test Scenario # 17 – SSN 400-00-7047 and SSN 400-00-7070

File a Virginia Part-Year resident individual return, Form 760PY, with a Married Filing Jointly filing status. Virginia Withholding and Estimated Payments are reported.

#### Conditions & Exemptions

- Dates of Virginia residence are provided
- No dependents
- Last 5 Digits of Virginia Driver's License are provided
- Consumer's Use Tax is claimed

There are Additions and Subtractions reported on Schedule 760PY ADJ.

- Addition Code 17
- Addition Code 99
- Secondary taxpayer has Disability income with a Disability subtraction

There are refundable Credits reported on Section 3 on Schedule CR/CG, claimed by both taxpayers.

- Coalfield Employment Enhancement and Virginia Coal Employment and Production Incentive Tax Credits, Part 1
- Motion Picture Production Tax Credit, Part 2
- Agricultural Best Management Practices Tax Credit, Part 3
- Research and Development Expenses Tax Credit, Part 4

The return results in a balance due; no payment is provided.

#### Forms to include:

- Form 760PY
- Schedule of Income
- Schedule 760PY ADJ
- Schedule CR/CG
- W-2
- 1099-R
- Binary Attachments
  - Form 306 with completed schedules for Coalfield Tax Credit
  - Copy of the tax credit approval letter from the local Soil and Water Conservation District

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### Test Scenario # 18 – SSN 400-00-7048 and SSN 400-00-7071

File a Virginia Part-Year resident individual return, Form 760PY, with a Married Filing Jointly filing status. The Primary taxpayer and Secondary taxpayer have income of wages only with Virginia Withholding.

#### Conditions & Exemptions

- Dates of Virginia residence are provided
- No dependents
- Last 5 Digits of Virginia Driver's License are provided

There are Contributions reported on Schedule VAC/CG.

- Virginia College Savings Plan Contribution
- Contribution Code 76
- Contribution Code 78
- Public Library Foundation Code 202101
- Public Library Foundation Code 208501

There are Credits claimed on Schedule CR/CG.

- Farm Wineries and Vineyards Credit, Part 26
- Educational Improvement Scholarships Tax Credit, Part 32

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

The taxpayer allows the Tax Department to discuss the return with the tax preparer. The taxpayer's contact information and preparer's phone number and information are required. The taxpayer opts to receive 1099-G electronically.

#### Forms to include:

- Form 760PY
- Schedule of Income
- Schedule CR/CG
- Schedule VAC/CG
- W-2
- 1099-G

## 760PY Test Scenarios (con't)

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### Test Scenario # 19 – SSN 400-00-7049 and SSN 400-00-7072

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

#### Conditions & Exemptions

- Dates of Virginia residence are provided
- Three dependents
- Itemized Deductions are claimed
- Secondary taxpayer is deceased

Only the Primary taxpayer has income and Virginia Withholding. Estimated Payments are also reported.

There are Deductions reported on Schedule 760PY ADJ.

- Deduction Code 102
- Deduction Code 104
- Deduction Code 105
- Deduction Code 110
- Deduction Code 199

There are Contributions reported on Schedule VAC/CG.

- Contribution Code 72
- Public School Foundation Code 059002
- Public School Foundation Code 167001

There are Credits reported on Schedule CR/CG.

- Recyclable Materials Processing Equipment Credit, Part 4
- Worker Retraining Tax Credit, Part 16
- Waste Motor Oil Burning Equipment Credit, Part 17

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 760PY
- Schedule of Income
- Schedule 760PY ADJ
- Schedule CR/CG
- Schedule VAC/CG
- W-2
- Binary Attachments
  - Approved Form 50-12 for Waste Motor Oil Burning Equipment Credit
  - Approved Form 50-11S for Recyclable Materials Processing Equipment Credit

## 760PY Test Scenarios (con't)

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### Test Scenario # 20 – SSN 400-00-7050

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

#### Conditions & Exemptions

- Dates of Virginia residence are provided
- Taxpayer is over 66
- No dependents

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

There are Contributions claimed on Schedule VAC.

- Virginia College Savings Plan Contribution
- Contribution Code 64
- Contribution Code 73
- Public School Foundation Code 059002
- Public School Foundation Code 167001
- Public Library Foundation Code 218301

There are Credits reported on Schedule CR.

- Livable Home Tax Credit, Part 20
- Educational Improvement Scholarships Tax Credit, Part 32

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

Forms to include with this return:

- Form 760PY
- Schedule of Income
- Schedule 760PY ADJ
- Schedule CR/CG
- Schedule VAC/CG

# 763 Test Scenarios

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## Test Scenario # 21 – SSN 400-00-7051 and SSN 400-00-7073

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

### Conditions & Exemptions

- Taxpayer is over 66
- No dependents

The taxpayer has Virginia withholding on multiple Schedule VK-1s and has Virginia interest 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-INT

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## Test Scenario # 22 – SSN 400-00-7052 and SSN 400-00-7074

File an online Virginia nonresident individual return, Form 763, with a Married Filing Jointly filing status. Estimated Payments are reported.

### Conditions & Exemptions

- Six dependents
- Standard deductions are claimed

There are Additions and Subtractions reported on Schedule 763 ADJ.

- Fixed Date Conformity Addition
- Addition Code 16
- Addition Code 17
- Addition Code 99 (for income not included in FAGI which is taxable in Virginia)
- Subtraction Code 37

There are Voluntary Contributions reported on Schedule VAC/CG.

- Contribution Code 72
- Public School Foundation Code 059002
- Public School Foundation Code 167001

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

- Long-Term Care Insurance Tax Credit, Part 18
- Research and Development Expenses Tax Credit, Part 30
- Educational Improvement Scholarships Tax Credit, Part 32

The return results in a balance due; no payment is provided.

### Forms to include:

- Form 763
- Schedule 763 ADJ
- Schedule CR/CG
- Schedule VAC/CG

## 763 Test Scenarios (con't)

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### Test Scenario # 23 – SSN 400-00-7053

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

#### Conditions & Exemptions

- One dependent
- Taxpayer is over 66
- Itemized Deductions are claimed

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

- Addition Code 14
- Subtraction Code 50
- Subtraction Code 54
- Deduction Code 114
- Deduction Code 199

There are Contributions reported on Schedule VAC/CG.

- Virginia College Savings Plan Contributions (multiple plans)
- Contribution Code 64
- Contribution Code 73
- Public School Foundation Code 059002
- Public School Foundation Code 167001
- Public Library Foundation Code 218301

There are Credits reported on Schedule CR/CG.

- Livable Home Tax Credit, Part 20
- Educational Improvement Scholarships Tax Credit, Part 32

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

#### Forms to include:

- Form 763
- Schedule 763 ADJ
- Schedule CR/CG
- Schedule VAC/CG
- 1099-G

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### Test Scenario # 24 – SSN 400-00-7054

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

#### Conditions

- Name Change
- Taxpayer is claimed as Dependent on Another's Return
- Income is below the filing threshold

The return results in a refund and banking information is not provided.

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

#### Forms to include:

- Form 763
- W-2

## 763 Test Scenarios (con't)

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### Test Scenario # 25 – SSN 400-00-7055 and SSN 400-00-7075

File an amended Virginia nonresident individual return, Form 763, with a Married Filing Jointly filing status. Virginia Withholding is reported.

#### Conditions & Exemptions

- Address change
- Primary taxpayer is a Fisherman and over 65
- Secondary taxpayer is over 65 and blind
- No dependents
- Income is below the filing threshold

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

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

#### Forms to include:

- Form 763
- W-2
- 1099-MISC

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### Test Scenario # 26 – SSN 400-00-7056

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

#### Conditions & Exemptions

- No dependents
- Itemized deductions are claimed
- Consumer's Use Tax is claimed

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

The taxpayer has income from various sources.

There are Contributions reported on Schedule VAC/CG.

- Contribution Code 73
- Public School Foundation Code 750002
- Public School Foundation Code 800001

There is a Credit reported on Schedule OSC for taxes paid to Georgia.

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
- Schedule OSC/CG
- Binary Attachment – Georgia's state tax return

## 763 Test Scenarios (con't)

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### Test Scenario # 27 – SSN 400-00-7057

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

Conditions & Exemptions

- Head of Household
- One dependent

There are Additions and Subtractions reported on Schedule 763 ADJ.

- Addition Code 16
- Subtraction Code 54

There are Contributions reported on Schedule VAC/CG.

- Contribution Code 72
- Contribution Code 81
- Public School Foundation Code 029001
- Public School Foundation Code 750002

There is a credit claimed on Schedule CR – Educational Improvement Scholarships Tax Credit, Part 32.

The return results in a balance due paid by Credit Card.

Forms to include:

- Form 763
- Schedule 763 ADJ
- Schedule CR/CG
- Schedule VAC/CG

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### Test Scenario # 28 – SSN 400-00-7058 and SSN 400-00-7076

File an unlinked Virginia nonresident individual return, Form 763, with a Married Filing Jointly filing status.

Conditions & Exemptions

- Two dependents
- Primary taxpayer is blind
- Secondary taxpayer is blind

Both spouses have income from various sources including Virginia interest income and Virginia Withholding is reported.

There are Credits reported on Schedule CR/CG.

- Long-Term Care Insurance Tax Credit, Part 18
- Educational Improvement Scholarships Tax Credit, Part 32

The return results in balance due and paid by Direct Debit.

Forms to include:

- Form 763
- Schedule CR/CG
- W-2
- 1099-INT
- 1099-MISC
- 1099-G

## 763 Test Scenarios (con't)

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### Test Scenario # 29 – SSN 400-00-7059 and SSN 400-00-7077

File a Virginia nonresident individual return, Form 763, with a Married, Spouse Has No Income filing status. There are Virginia Withholding, Virginia Interest Income and Estimated Payments reported.

#### Conditions & Exemptions

- Primary taxpayer is over 66
- No dependents

There are Additions and Deductions reported on Schedule 763 ADJ.

- Addition Code 17
- Deduction Code 114

There are Contributions reported on Schedule VAC/CG.

- Contribution Code 71
- Public School Foundation Code 750002

There are non-refundable Credits reported on Section 3 on Schedule CR/CG, claimed by both taxpayers.

- Coalfield Employment Enhancement and Virginia Coal Employment Production Incentive Tax Credit, Part 1
- Motion Picture Production Tax Credit, Part 2
- Agricultural Best Management Practices Tax Credit, Part 3
- Research and Development Expenses Tax Credit, Part 4

The return results in a balance due; no payment is provided.

#### Forms to include:

- Form 763
  - Schedule 763 ADJ
  - Schedule CR/CG
  - Schedule VAC/CG
  - W-2
  - 1099-INT
  - Binary Attachment – Form 306 for Coalfield Employment Enhancement Tax Credit
  - Binary Attachment – Copy of the tax credit approval letter from the local Soil and Water Conservation District
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### Test Scenario # 30 – SSN 400-00-7060 and SSN 400-00-7078

File a Virginia nonresident individual return, Form 763, with a Married Filing Jointly filing status

#### Conditions & Exemptions

- Four dependents
- Credit for Political Contributions is claimed

There are Additions and Subtractions reported on Schedule 763 ADJ.

- Fixed Date Conformity Addition
- Addition Code 10
- Addition Code 17
- Addition Code 99 (for income not included in FAGI which is taxable in Virginia)
- Subtraction Code 53

There are Contributions reported on Schedule VAC/CG.

- Contribution Code 74
- Public School Foundation Code 029001
- Public School Foundation Code 750002
- Public School Foundation Code 167001

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

- Farm Wineries and Vineyards Tax Credit, Part 26
- International Trade Facility Tax Credit, Part 27
- Port Volume Increase Tax Credit, Part 28
- Barge and Rail Usage Tax Credit, Part 29
- Educational Improvement Scholarships Tax Credit, Part 32

The return results in a balance due; no payment is provided.

#### Forms to include:

- Form 763
- Schedule 763 ADJ
- Schedule CR/CG
- Schedule VAC/CG