Virginia Department of Taxation



Specifications for Web Upload Server to Server Processing for Virginia Department of Taxation Forms

TABLE OF CONTENTS

Purpose	4
Filing Reminders and Changes	4
Questions and Support	5
Signing Up for SFTP	
Testing	6
File Formatting	6
File Naming Convention	6
File Format Requirements	7
File Directory	7
Results Files	7
Form VA-5	9
Form VA-15	11
Form VA-16	12
Form VA-6	14
Form ST-8 (For Periods Prior to 7/2013)	16
Form ST-6B (For Periods Prior to 07/2013)	18
Form ST-9 (For Periods Prior to 07/2013)	19
Form ST-9CO (For Periods Prior to 07/2013)	21
Form ST-9B (For Periods prior to 07/2013)	23
Revised Form ST-8	24
Form ST-8B/8R Schedule	27
Revised Form ST-9 Sales and Use Tax Return (Single Locality)	28
Revised Form ST-9 Sales and Use Tax Return (Multiple Localities)	31
Form ST-9B/9R Schedule	34
Form ST-8 2018	35
Form ST-8B/8R Schedule	38
Form ST-9 2018 Sales and Use Tax Return (Single Locality)	39
Form ST-9 2018 Sales and Use Tax Return (Multiple Localities)	
Form ST-9B/9R Schedule	
Schedule VK-1	46
APPENDIX - Web Upload Error Messages	49

Purpose

Web Upload provides server to server functionality through Secure File Transfer Protocol (SFTP). This functionality allows transmissions of multiple tax returns and their payments. This document addresses forms supported by the Virginia Department of Taxation (Virginia Tax) and provides the tax return details for the following forms:

Withholding Tax

- VA-5 Monthly/Quarterly Withholding Return
- VA-15 Semi-Weekly Withholding Return
- VA-16 Quarterly Withholding Reconciliation
- VA-6 Annual Withholding Reconciliation

Income Tax Statements

NOTE: This SFTP guide provides details for the server-to-server functionality <u>only</u>. Review the <u>Employer W-2 and 1099 Electronic Guidelines</u> for details on formatting your files per the SSA's EFW2 guidelines and the IRS's Publication 1220.

- W-2 Wage and Tax Statement
- 1099-R Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- 1099-MISC Miscellaneous Income

Sales Tax

- ST-8 2018 Out of State Use Tax Return (for all ST-8 information filed after periods after 6/2018)
- ST-9 2018 Sales and Use Tax Return (Multiple Localities for periods after 6/2018)
- ST-9 2018 Sales and Use Tax Return (Single Locality- for periods after 6/2018)
- Revised ST-8 Out of State Use Tax Return
- Revised ST-9 Sales and Use Tax Return (Multiple Localities)
- Revised ST-9 Sales and Use Tax Return (Single Locality)
- ST-8 Out of State Use Tax Return and Schedule ST-6B (for periods prior to 7/2013)
- ST-9 Sales and Use Tax Return (for periods prior to 7/2013)
- ST-9CO Consolidated Sales and Use Tax Return and Schedule ST-9B (for periods prior to 7/2013)

Schedule VK-1 – Owner's Share of Income and Virginia Modifications and Credits

The above returns can only be submitted for customers that are registered with us for that tax type. Returns submitted for unregistered accounts <u>cannot</u> be processed.

We do not, at present, support International ACH (IAT) Debit transactions. See the <u>Electronic Payment Guide</u> for additional information.

Filing Reminders and Changes

Beginning July 1, 2018 there is an additional 1% regional sales and use tax in the City of Williamsburg, and the Counties of James City and York, increasing the total sales tax rate in the region to 7%.

The additional tax does not apply to food sold for home consumption (groceries), but does apply to the rental of lodgings and transient accommodations (hotel rooms, etc.).

- Businesses or dealers located or reporting sales in the region are required to collect the additional tax on general sales starting July 1, 2018.
- NEW- All sales tax Web Upload Server to Server files submitted for periods after June 30, 2018 will be required to
 use the updated specifications on pages 35- 44 to submit sales tax filings and payments, regardless of if the
 Historic Triangle taxes apply.

Questions and Support

If you have questions / need additional information regarding <u>Web Upload</u>, contact the Web Upload SFTP Business Administrators at <u>webupload@tax.virginia.gov</u>. Do NOT include account specific information in the e-mail.

For tax type specific information, see our website www.tax.virginia.gov.

Signing Up for SFTP

New Web Upload Users – In order to sign up for SFTP, you must first sign up for Web Upload. Marking the "Server to Server Processing" checkbox located on the Web Upload Sign Up page will initiate the SFTP sign up process. You must provide your external IP Address after marking the "Server to Server Processing" check box.

Information required when signing up for Web Upload: First Name, Last Name, Email Address, PTIN/FEIN/SSN, Role, Company Name, Phone Number and Password.

Existing Web Upload Users – Mark the "Server to Server Processing" check box located on your My Profile page and provide your external IP Address.

You will be contacted by the Web Upload Administrator about your Server to Server set up request. You will be required to complete a Memorandum of Agreement (MOA). Once the MOA is received, your set up can be completed. This process takes approximately 2 – 3 weeks. Once your access is complete, You will receive a call from a Web Upload SFTP Business Administrator to provide you with your SFTP password information.

Testing

You may test your system with SFTP prior to sending live data, but you are not required to do so. If you decide to test, you must use the SFTP Test ID provided in the SFTP Confirmation Email. Once you submit a test file, contact the Web Upload SFTP Business Administrators at webupload@TAX.virginia.gov.

You will receive a "results" file for each test file you submit. See Results Files for additional details.

File Formatting

Files must be submitted in either a Positional or Delimited (with *tab* field delimiter) format. However, the W2, 1099MISC and 1099R files must be submitted in the Positional format only.

- "P" must be designated in the file name to identify the file format as "positional".
- "D" must be designated in the file name to identify the file format as "delimited".

File Naming Convention

Web Upload uses the file naming convention to determine form type and the format of your file (delimited vs. positional) and processes it accordingly. You must include this information in this order when naming a file.

- Company Name
- File Number Counter (Required when sending multiple files in the same day)
- Underscore ()
- Return type in file: VA5, VA15, VA16, VA6, ST8 with ST6B, ST9, ST9CO with ST9B,RevisedST9MultipleLocalities, RevisedST9SingleLocality, RevisedST8, ST-9-2018-MultipleLocalites, ST-9-2018-SingleLocality, ST8-2018, VK1, W2, 1099MISC or 1099R
- Underscore (_)
- Date file uploaded (MMDDYY)
- Underscore (_)
- File format
 - P = Positional files
 - D = Delimited files

Example: PretendTaxShop_VA5_052218_P

NOTE: As displayed in the example above, there should be no spaces in the "Company Name" when naming files.

Remember – If you submit more than one file in a day, you MUST modify the "Company Name" by adding a "File Number Counter" to it to identify the new file as a separate file. Otherwise, the risk of overwriting files of the same name may occur.

Example: PretendTaxShop1_VA5_052218_P

PretendTaxShop2_VA5_052218_P PretendTaxShop3_VA5_052218_P

File Format Requirements

General File Information

- Do NOT encrypt your file or the entire file will be rejected. The SFTP channel will be encrypted.
- Ensure your file is not empty.
- Ensure your file contains a valid form type: VA5, VA15, VA16, VA6, ST8 with ST6B, ST9, ST9CO with ST9B, RevisedST9MultipleLocalities, RevisedST9SingleLocality, RevisedST8, ST-9-2018-MultipleLocalites, ST-9-2018-SingleLocality, ST8-2018, VK1, W2, 1099MISC or 1099R.
- No header or footer records are allowed in your file.
- Web Upload will "ignore" (i.e. not process) any records with errors. These records must be corrected and resubmitted.

Sales Tax and Withholding Tax Return Information

- Even when no tax due is due (i.e. "zero due" return) you must file that return. Enter all zeroes (0.00) for "zero due" returns.
- All returns, including "zero due" returns, must contain all required fields.

Sales Tax and Withholding Tax Payment Information

- Enter dollar, cents and decimal points for all payment amounts.
- Do NOT enter dollar signs.
- Each record with a payment must contain its own payment and banking information.
- If a payment is not being made for a record, enter "0.00" in the payment amount field. For the number/routing number fields: blank fill for positional and leave the field empty for delimited.

File Directory

When you submit your file, use the Directory Folder named "Dropoff".

Batch jobs are scheduled to run every 30 minutes to retrieve and process the submitted file. This schedule applies to files submitted via the SFTP Live ID.

When submitting files using the Test ID, email the Web Upload SFTP Business Administrators (webupload@tax.virginia.gov), as this part of the testing process is not automated. They will have the file processed and let you know when Results Files are ready.

Results Files

A "Results" file will be provided for each file submitted. Retrieve the "results" file from the Directory Folder named "Pickup". You are also responsible for deleting that file from that Directory Folder. This applies to files submitted with the Live ID and with the Test ID.

The word "Results" will be displayed in front of the file name you submitted. The example on Page 5 would display as ResultsPretendTaxShop VA5 052218 P.

Each return record entry in the file will have a reference number associated to it. You have two options when choosing the reference number for the "Submission ID" field, which is the last field for every entry.

Your first option is the Line Number for each return record entry. You must leave the field empty for delimited formatted files and blank fill for positional files. Example: Line $1 = 1^{st}$ record, Line $2 = 2^{nd}$ record, etc.

Your second option is to provide an 11-digit number for each return record entry. You determine what the 11-digit number will be in the field. Example: 10000000015, 45645645645, etc.

If a record was processed by Web Upload, "Processed" will be followed by the Line Number or 11-digit Submission ID. This means that the record in the file passed Web Upload validation edits and no errors were found.

If a record was <u>not</u> processed (i.e. did not pass Web Upload validation edits), an error message will follow the Line Number or Submission ID.

Remember, these records must be corrected and resubmitted.

Results Files (cont.)

Example without Submission ID number

File Processed: true

File Name: PretendTaxShop_VA5_052218_P

VALIDATION

Processed Line 1 Processed Line 2 Processed Line 3

Line 4: FEIN: 12-34568 is not a valid FEIN

Processed Line 5

Example with Submission ID number

File Processed: true

File Name: PretendTaxShop_VA5_052218_P

VALIDATION

Processed 11111111111

11111111112: FIPS Code is required

Processed 11111111113 Processed 11111111114 Processed 11111111115

If the "File Processed" section displays "false", none of the records in the file were processed through Web Upload and none will post to your customers' accounts. One example is when a Delimited file is named with the "P" to indicate a Positional file.

The *Appendix* of this document contains possible error messages.

NOTE: For Test files, the first line in the "results" file will be "TEST File Processed" with true or false. The rest of the "results" file will be formatted like the examples above.

Form VA-5

Withholding Income Tax Return for Monthly and Quarterly Filers

Field Position	Field Name	Field Length for Positional Files	Field Type	Field Format
1	For Period Ending	7	Numeric/Character	MM/YYYY
				Monthly – Ex. April equals 04/2018.
				Quarterly – Must equal 03/YYYY, 06/YYYY, 09/YYYY or 12/YYYY.
2	VA TAX Account Number	17	Alphanumeric	2 digit Withholding tax code (30) Dash (-) 9 digit FEIN 1 character external ID code (F) Dash (-) 3 digit Account Suffix Ex. 30-123456789F-001
3	FEIN	10	Numeric/Character	9 digit FEIN Dash (–) between 2 nd and 3 rd digit
				Ex. 99-999999
4	Name	40 (max)	Alphanumeric	Business Name
5	Vendor ID	4	Numeric	4-digit NACTP number
			Positional – left-justify and blank fill.	If no NACTP number: Positional – blank fill Delimited – empty field
6	VA Income Tax	8,2	Numeric	Amount must be 0.00 or positive.
	Withheld		Positional – right-justify and zero-fill.	
7	Previous Period(s) Adjustments	8,2	Numeric	Amount can be positive or negative.
			Positional – right-justify and zero-fill.	Negative amount must have a floating negative symbol (Ex1000.00).
8	Adjustment Total	8,2	Numeric	Amount can be positive or negative.
			Positional – right-justify and zero-fill.	Negative amount must have a floating negative symbol (Ex1000.00).
9	Penalty	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
10	Interest	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
11	Total Amount Due	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
12	Bank Routing Number	9	Numeric	First two digits must equal: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 21, 22, 23, 24, 25, 26, 27, 28, 29,
			Positional – left-justify and blank fill.	30, 31 or 32 Leading zeroes must be included.
				If payment amount is 0.00:
				Positional – blank fill
40	Davida A	47 ()	Niconardia	Delimited – empty field
13	Bank Account Number	17 (max)	Numeric	Leading zeroes must be included.
			Positional – left-justify	If payment amount is 0.00:
			blank fill.	Positional – blank fill Politicity de graph field
				Delimited – empty field

14	Payment Amount	8,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive. This field should be included in your file unless paying by ACH credit.
15	Submission ID	11	Numeric Positional – left-justify and blank fill.	11 digit transaction identification number If no Submission ID: Positional – blank fill Delimited – empty field

Form VA-15

Semi-Weekly Payment Voucher for Employer Withholding Tax

Field Position	Field Name	Field Length for Positional Files	Field Type	Field Format
1	For Period Ending	10	Numeric/Character	MM/DD/YYYY
				Must equal to 03/31/YYYY, 6/30/YYYY, 09/30/YYYY or 12/31/YYYY.
2	VA TAX Account Number	17	Alphanumeric	2 digit Withholding tax code (30) Dash (-) 9 digit FEIN 1 character external ID code (F) Dash (-) 3 digit Account Suffix Ex. 30-123456789F-001
3	FEIN	10	Numeric/Character	9 digit FEIN Dash (–) between 2 nd and 3 rd digit Ex. 99-9999999
4	Name	40 (max)	Alphanumeric	Business Name
5	Vendor ID	4	Numeric Positional – left-justify and blank fill.	4-digit NACTP number If no NACTP number: Positional – blank fill Delimited – empty field
6	Total Amount Due	8,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
7	Bank Routing Number	9	Numeric Positional – left-justify and blank fill.	First two digits must equal: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31 or 32 Leading zeroes must be included. If payment amount is 0.00: Positional – blank fill Delimited – empty field
8	Bank Account Number	17 (max)	Numeric Positional – left-justify blank fill.	Leading zeroes must be included. If payment amount is 0.00: Positional – blank fill Delimited – empty field
9	Payment Amount	8,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive. This field should be included in your file unless paying by ACH credit.
10	Submission ID	11	Numeric Positional – left-justify and blank fill.	11 digit transaction identification number If no Submission ID: Positional – blank fill Delimited – empty field

Form VA-16

Employer's Quarterly Reconciliation and Return for Semi-weekly Filers

Field Position	Field Name	Field Length for Positional Files	Field Type	Field Format
1	For Period Ending	10	Numeric/Character	MM/DD/YYYY
				Must equal 03/31/YYYY, 6/30/YYYY, 09/30/YYYY or 12/31/YYYY.
2	VA TAX Account Number	17	Alphanumeric	2 digit Withholding tax code (30) Dash (–) 9 digit FEIN 1 character external ID code (F) Dash (–) 3 digit Account Suffix Ex. 30-123456789F-001
3	FEIN	10	Numeric/Character	9 digit FEIN Dash (–) between 2 nd and 3 rd digit Ex. 99-9999999
4	Name	40 (max)	Alphanumeric	Business Name
5	Vendor ID	4	Numeric	4-digit NACTP number
			Positional – left-justify and blank fill.	If no NACTP number: Positional – blank fill Delimited – empty field
6	VA Income Tax Withheld	8,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
7	Previous Period(s) Adjustments	8,2	Numeric. Positional – right-justify	Amount can be positive or negative. Negative amount must have a floating negative symbol
			and zero-fill.	(Ex1000.00).
8	Adjusted Total	8,2	Numeric Positional – justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
9	Payments Made During This Period	8,2	Numeric Positional – justify and	Amount must be 0.00 or positive.
			zero-fill.	
10	Balance of Tax Due this Quarter	8,2	Numeric Positional – right-justify	Amount can be positive or negative. Negative amount must have a floating negative symbol
11	Penalty	8,2	and zero-fill. Numeric	(Ex1000.00). Amount must be 0.00 or positive.
	,	-,	Positional – right-justify and zero-fill.	
12	Interest	8,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
13	Payment for the Period following the Period of this return	8,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
14	Total Amount Due	8,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.

15	Bank Routing Number	9	Numeric	First two digits must equal: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30,
			Positional – left-justify and blank fill.	31 or 32
			and blank iiii.	Leading zeroes must be included.
				If payment amount is 0.00:
				 Positional – blank fill
				Delimited – empty field
16	Bank Account Number	17 (max)	Numeric	Leading zeroes must be included.
			Positional – left-justify	If payment amount is 0.00:
			blank fill.	Positional – blank fill
				 Delimited – empty field
17	Payment Amount	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	
			and zero-fill.	
18	Submission ID	11	Numeric	11 digit transaction identification number
			Positional – left-justify	If no Submission ID:
			and blank fill.	 Positional – blank fill
				 Delimited – empty field

Form VA-6Employer's Annual or Final Summary of Virginia Income Tax Withheld

Field Position	Field Name	Field Length for Positional Files	Field Type	Field Format
1	Calendar Year	4	Numeric	YYYY
				5 0040
2	VA TAX Account	17	Alphanumeric	Ex. 2013 2 digit Withholding tax code (30)
2	Number	17	Alphanumenc	Dash (–)
	Trumbor			9 digit FEIN
				1 character external ID code (F)
				Dash (-)
				3 digit Account Suffix
				Ex. 30-123456789F-001
3	FEIN	10	Numeric/Character	9 digit FEIN
				Dash (–) between 2 nd and 3 rd digit
				F ₁ , 00 0000000
4	Name	40 (max)	Alphanumeric	Ex. 99-9999999 Business Name
5	Vendor ID	4	Numeric	4-digit NACTP number
			Positional – left-justify	If no NACTP number:
			and blank fill.	Positional – blank fill
6	January VA Tay	0.0	Numeric	Delimited – empty field Amount must be 0.00 or positive
6	January VA Tax Paid	8,2	Numeric	Amount must be 0.00 or positive.
	1 ala		Positional – right-justify	
			and zero-fill.	
7	February VA Tax	8,2	Numeric	Amount must be 0.00 or positive.
	Paid		Positional – right-justify	
			and zero-fill.	
8	March VA Tax Paid	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
9	April VA Tax Paid	8,2	Numeric	Amount must be 0.00 or positive.
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,=		, and and made as discovery positive.
			Positional – right-justify	
10	May VA Tax Paid	8,2	and zero-fill.	Amount must be 0.00 or positive.
10	INIAY VA TAX PAID	0,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	
			and zero-fill.	
11	June VA Tax Paid	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	
			and zero-fill.	
12	July VA Tax Paid	8,2	Numeric	Amount must be 0.00 or positive.
			Desidence of the force	
			Positional – right-justify and zero-fill.	
13	August VA Tax Paid	8,2	Numeric	Amount must be 0.00 or positive.
	- Sagara Transfer and	-,-		
			Positional – right-justify	
4.4	Contouch a: \/A T-	0.0	and zero-fill.	Amount must be 0.00 as positive
14	September VA Tax Paid	8,2	Numeric	Amount must be 0.00 or positive.
	, aid		Positional – right-justify	
			and zero-fill.	
15	October VA Tax	8,2	Numeric	Amount must be 0.00 or positive.
	Paid		Positional – right-justify	
			and zero-fill.	
	1	II.		

				-
16	November VA Tax Paid	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
17	December VA Tax Paid	8,2	Numeric	Amount must be 0.00 or positive.
	Palu		Positional – right-justify and zero-fill.	
18	Total Payments	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
19	Total VA Tax Withheld	8,2	Numeric	Amount must be 0.00 or positive.
	Withheld		Positional – right-justify and zero-fill.	Must equal the total included on income statements (submitted separately).
20	Additional Payment	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	If Total Payments exceed the VA Tax Withheld, enter 0.00.
21	Total Number of Statements	8	Numeric	Amount must be 0 or a positive whole number.
	Statements		Positional – right-justify and zero-fill.	Do NOT enter a decimal for this field.
22	Bank Routing Number	9	Numeric Positional – left-justify and blank fill.	First two digits must equal: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31 or 32
				Leading zeroes must be included.
				If payment amount is 0.00:
				Positional – blank fillDelimited – empty field
23	Bank Account	17 (max)	Numeric	Leading zeroes must be included.
	Number		Positional – left-justify and blank fill.	If payment amount is 0.00: Positional – blank fill Delimited – empty field
24	Payment Amount	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
25	Submission ID	11	Numeric	11 digit transaction identification number
			Positional – left-justify and blank fill.	If no Submission ID: Positional – blank fill Delimited – empty field

Form ST-8 (For Periods Prior to 7/2013) Out of State Dealer's Use Tax Return

Information from the ST-6B Schedule of Local Taxes is required and must be included with each ST-8 return record entry. This ST-6B information must be displayed directly below the corresponding return record.

Field	Field Name	Field Length for	Field Type	Field Format
Position		Positional Files		
1	For Period Ending	7	Numeric/Character	MM/YYYY
				Ex. April equals 04/2013.
2	VA TAX Account	17	Alphanumeric	2 digit Use tax code (12)
	Number			Dash (–) 9 digit FEIN
				1 character external ID code (F)
				Dash (–)
				3 digit Account Suffix
				F.: 40 4004507005 004
3	Name	40 (max)	Alphanumeric	Ex. 12-123456789F-001 Business Name
4	Vendor ID	40 (max)	Numeric	4-digit NACTP number
	Volidor IB	'	ramono	r digit to to 11 manipor
			Positional – left-justify	If no NACTP number:
			and blank fill.	Positional – blank fill
_	0 0 1		AI '	Delimited – empty field
5	Gross Sales	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	
6	Personal Use	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
0	i cisoliai osc	3,2	Numerio	Amount must be 0.00 or positive.
			Positional – right-justify	
			and zero-fill.	
7	Exempt Sales and Other Deductions	9,2	Numeric	Amount must be 0.00 or positive.
	Other Deductions		Positional – right-justify	
			and zero-fill.	
8	Total Taxable State	9,2	Numeric	Amount must be 0.00 or positive.
	Sales and Use		Positional – right-justify	
			and zero-fill.	
9	State Food Taxable	9,2	Numeric	Amount must be 0.00 or positive.
	Amount		B. M. C. L. C. L. C. C.	
			Positional – right-justify and zero-fill.	
10	State Food Tax	9,2	Numeric	Amount must be 0.00 or positive.
	Clate i coa i ax	0,2	rtamono	7 amount made be 0.00 or positive.
			Positional – right-justify	
44	Ctata Camaral	0.0	and zero-fill.	Amount mount has 0.000 an manifold
11	State General Taxable Amount	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
	Taxable Amount		and zero-fill.	
12	State General Tax	9,2	Numeric	Amount must be 0.00 or positive.
			Desidenal 11111 W	
			Positional – right-justify and zero-fill.	
13	Local Taxable	9,2	Numeric	Amount must be 0.00 or positive.
	Amount	,		
			Positional – right-justify	
14	Local Tay	9,2	and zero-fill.	Amount must be 0.00 or positive
14	Local Tax	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	
			and zero-fill.	

15	Total State Tax	9,2	Numeric	Amount must be 0.00 or positive.
			Decitional right justify	·
			Positional – right-justify and zero-fill.	
16	Dealer's Discount	9,2	Numeric	If no Dealer's Discount:
				 Positional – blank fill
			Positional – right-justify	Delimited – empty field
17	Net State Tax Due	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
1,	Not State Tax Buc	3,2		Amount must be 0.00 or positive.
			Positional – right-justify	
18	Number of Prepaid	8	and zero-fill. Numeric	Amount must be 0 or a positive number.
10	Wireless Items Sold	0	Numeric	Amount must be 0 of a positive number.
				Do NOT enter a decimal for this field.
19	Prepaid Wireless	9,2	Numeric	Amount must be 0.00 or positive.
	Fee		Positional – right-justify	
			and zero-fill.	
20	Total State, Local	9,2	Numeric	Amount must be 0.00 or positive.
	and Prepaid Wireless Tax Due		Positional – right-justify	
	Wireless Tax Due		and zero-fill.	
21	Penalty	9,2	Numeric	Amount must be 0.00 or positive.
			Docitional winds in stiff.	
			Positional – right-justify and zero-fill.	
22	Interest	9,2	Numeric	Amount must be 0.00 or positive.
				·
			Positional – right-justify and zero-fill.	
23	Total Amount Due	9,2	Numeric	Amount must be 0.00 or positive.
		,		·
			Positional – right-justify and zero-fill.	
24	Bank Routing	9	Numeric	First two digits must equal: 01, 02, 03, 04, 05, 06, 07,
	Number			08, 09, 10, 11, 12, 21, 22, 23, 24, 25, 26, 27, 28, 29,
			Positional – left-justify	30, 31 or 32
			and blank fill.	Leading zeroes must be included.
				Leading 201003 mast be moladed.
				If payment amount is 0.00:
				Positional – blank fill
25	Bank Account	17 (max)	Numeric	Delimited – empty field Leading zeroes must be included.
20	Number	17 (IIIax)	Numeno	Leading Zeroes must be moluded.
			Positional – left-justify	If payment amount is 0.00:
			blank fill.	Positional – blank fill
26	Payment Amount	8,2	Numeric	Delimited – empty field Amount must be 0.00 or positive.
20	Fayinent Amount	0,2	Numeno	Amount must be 0.00 or positive.
			Positional – right-justify	
07	Outraine: ID	4.4	and zero-fill.	AA distance at a side at the control of
27	Submission ID	11	Numeric	11 digit transaction identification number
			Positional – left-justify	If no Submission ID:
			and blank fill.	Positional – blank fill
				Delimited – empty field

Form ST-6B (For Periods Prior to 07/2013)

Schedule of Local Sales and Use Taxes

When filing Form ST-8, you must use include information from the ST6B for local taxes. The schedule record entry must be displayed below the corresponding ST-8 return record entry.

Field Position	Field Name	Field Length for Positional Files	Field Type	Field Format
1	VA TAX Account	17	Alphanumeric	2 digit Use tax code (12)
	Number			Dash (–)
				9 digit FEIN 1 character external ID code (F)
				Dash (–)
				3 digit Account Suffix
				Ex. 12-123456789F-001
2	FIPS Code	5	Numeric	First two digits must be 51.
3	Tax for the Locality	9,2	Numeric	Amount can be positive or negative.
				Negative amount must have a floating negative symbol
				(Ex1000.00).
4	Submission ID	11	Numeric	11 digit transaction identification number
			Positional – left-justify	If no Submission ID:
			and blank fill.	Positional – blank fill
			and blank iiii.	
1	l			Delimited – empty field

Form ST-9 (For Periods Prior to 07/2013) Retail Sales and Use Tax Return

Field	Field Names	Field Length for Positional Files	Field Types	Field Format
Position 1	Consolidated / Non-	1	Indicator	"N" equals not a consolidated business
'	Fixed Indicator		mulcator	NOTE: Consolidated/non-fixed businesses must file Form ST9-CO. See the Form ST9-CO specifications in
2	For Period Ending	7	Numeric/Character	this document. MM/YYYY
_	Torrenou Enaing	,	Numerio, Orial acter	Ex. April equals 04/2013.
3	VA TAX Account Number	17	Alphanumeric	2 digit Sales tax code (10) Dash (–) 9 digit FEIN 1 character external ID code (F) Dash (–) 3 digit Account Suffix Ex. 10-123456789F-001
4	Name	40 (max)	Alphanumeric	Business Name
5	Vendor ID	4	Numeric Positional – left-justify and blank fill.	4-digit NACTP number If no NACTP number: Positional – blank fill Delimited – empty field
6	Gross Sales	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
7	Personal Use	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
			and zero-fill.	
8	Exempt State Sales and Other Deductions	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
9	Total Taxable State Sales and Use	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
10	State Food Taxable Amount	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
11	State Food Tax	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
12	State General Taxable Amount	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
13	State General Tax	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
14	Local Taxable Amount	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
15	Local Tax	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
			and zero-fill.	

16	Total State Tax	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
17	Dealer's Discount	9,2	Numeric	If no Dealer's Discount:
			Positional – right-justify	Positional – blank fill Delimited – arrety filled
			and zero-fill.	Delimited – empty filled
18	Net State Tax Due	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
19	Number of Prepaid Wireless Items Sold	8	Numeric	Amount must be 0 or a positive number. Do NOT enter a decimal for this field.
20	Prepaid Wireless	9,2	Numeric	Amount must be 0.00 or positive.
	Fee		Positional – right-justify and zero-fill.	
21	Total State, Local	92	Numeric	Amount must be 0.00 or positive.
	and Prepaid Wireless Tax Due		Positional – right-justify	
00	D16	0.0	and zero-fill.	A
22	Penalty	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
23	Interest	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
24	Total Amount Due	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
25	Bank Routing	9	Numeric	First two digits must equal: 01, 02, 03, 04, 05, 06, 07,
	Number		Positional – left-justify	08, 09, 10, 11, 12, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30,
			and blank fill.	31 or 32
				Leading zeroes must be included.
				If payment amount is 0.00:
				Positional – blank fill
00		47 ()		Delimited – empty field
26	Bank Account Number	17 (max)	Numeric	Leading zeroes must be included.
			Positional – left-justify	If payment amount is 0.00:
			blank fill.	Positional – blank fill
27	Payment Amount	8,2	Numorio	Delimited – empty field Amount must be 0.00 or positive.
21	rayment Amount	0,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
28	Submission ID	11	Numeric	11 digit transaction identification number
			Positional – left-justify	If no Submission ID:
			and blank fill.	Positional – blank fill
				Delimited – empty field

Form ST-9CO (For Periods Prior to 07/2013) Consolidated Sales and Use Tax Return

Information from the ST-9B Schedule of Local Taxes is required and must be included with each ST-9CO return record entry. This ST-9B information must be displayed directly below the corresponding return record.

Field Position	Field Names	Field Length for Positional Files	Field Types	Field Format
1	Consolidated / Non- Fixed Indicator	1	Indicator	"Y" equals consolidated/non-fixed business
2	For Period Ending	7	Numeric/Character	MM/YYYY
3	VA TAX Account Number	17	Alphanumeric	Ex. April equals 04/2013. 2 digit Sales tax code (10) Dash (–) 9 digit FEIN
				1 character external ID code (F) Dash (–) 3 digit Account Suffix
4	Nama	40 (max)	Alphanumaria	Ex. 10-123456789F-001
5	Name	40 (max)	Alphanumeric	Business Name
٥	Vendor ID	4	Numeric	4-digit NACTP number
			Positional – left-justify	If no NACTP number:
			and blank fill.	Positional – blank fill
				Delimited – empty field
6	Gross Sales	9,2	Numeric	Amount must be 0.00 or positive.
	0.000 00.00	0,-		, and an
			Positional – right-justify and zero-fill.	
7	Personal Use	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
8	Exempt State Sales	9,2	Numeric	Amount must be 0.00 or positive.
	and Other			'
	Deductions		Positional – right-justify and zero-fill.	
9	Total Taxable State Sales and Use	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
10	State Food Taxable Amount	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
11	State Food Tax	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
12	State General Taxable Amount	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
13	State General Tax	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
14	Local Taxable Amount	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
15	Local Tax	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	

16	Total State Tax	9,2	Numeric	Amount must be 0.00 or positive.
10	Total State Tax	0,2		Amount made be 0.00 of positive.
			Positional – right-justify and zero-fill.	
17	Dealer's Discount	9,2	Numeric	If no Dealer's Discount:
			Positional – right-justify	Positional – blank fill Politicated – arrests filled
			and zero-fill.	Delimited – empty filled
18	Net State Tax Due	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
19	Number of Prepaid Wireless Items Sold	8	Numeric	Amount must be 0 or a positive number. Do NOT enter a decimal for this field.
20	Prepaid Wireless	9,2	Numeric	Amount must be 0.00 or positive.
	Fee	0,2		, another must be older of positive.
			Positional – right-justify and zero-fill.	
21	Total State, Local	9,2	Numeric	Amount must be 0.00 or positive.
	and Prepaid Wireless Tax Due		Positional – right-justify	
	Wileless Tax Due		and zero-fill.	
22	Penalty	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	
			and zero-fill.	
23	Interest	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	
0.4	T () A () D	0.0	and zero-fill.	4 4 4 000 "
24	Total Amount Due	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
25	Bank Routing	9	Numeric	First two digits must equal: 01, 02, 03, 04, 05, 06, 07,
	Number		Positional – left-justify	08, 09, 10, 11, 12, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31 or 32
			and blank fill.	31 01 32
				Leading zeroes must be included.
				If payment amount is 0.00:
				Positional – blank fill
				Delimited – empty field
26	Bank Account Number	17 (max)	Numeric	Leading zeroes must be included.
			Positional – left-justify	If payment amount is 0.00:
			blank fill.	 Positional – blank fill
07	Dayma (A)	0.0	Ni	Delimited – empty field
27	Payment Amount	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
28	Submission ID	11	Numeric	11 digit transaction identification number
			Positional – left-justify	If no Submission ID:
			and blank fill.	Positional – blank fill
				Delimited – empty field

Form ST-9B (For Periods prior to 07/2013)

Schedule of Local Sales and Use Taxes

When filing the ST9CO, you must provide the ST-9B information for each ST-9CO return record. One or more localities (FIPS Code) must be reported and the ST-9B information must be displayed directly below the corresponding ST-9CO return record.

Field Position	Field Name	Field Length for Positional Files	Field Type	Field Format
1	VA TAX Account Number	17	Alphanumeric	2 digit Sales tax code (10) Dash (-) 9 digit FEIN 1 character external ID code (F) Dash (-) 3 digit Account Suffix Ex. 10-123456789F-001
2	FIPS Code	5	Numeric	First two digits must be 51
3	Number of Locations in Locality	3	Numeric	Must be a positive number. Do NOT enter a decimal for this field.
4	Gross Sales	9,2	Numeric Positional – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
5	Personal Use	9,2	Numeric Positional – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
6	Exempt Local Sales and Other Deductions	9,2	Numeric Positional – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
7	Taxable Local Sales	9,2	Numeric Positional – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
8	Submission ID	11	Numeric Positional – left-justify and blank fill.	 11 digit transaction identification number If no Submission ID: Positional – blank fill Delimited – empty field

Revised Form ST-8

Out of State Dealer's Use Tax Return (For Periods July 1, 2013- June 30, 2018)

Information from the ST-8B/8R Schedule is <u>required</u> and must be included with each "Revised ST-8" return record entry. This ST-8B/8R information must be displayed directly below the corresponding return record.

Field Position	Field Name	Field Length for Positional Files	Field Type	Field Format
1	For Period Ending	7	Numeric/Character	MM/YYYY
				Ev. August equals 09/2017
2	VA TAX Account	17	Alphanumeric	Ex. August equals 08/2017. 2 digit Use tax code (12)
_	Number	17	Alphanamene	Dash (–)
				9 digit FÉIN
				1 character external ID code (F)
				Dash (-)
				3 digit Account Suffix
				Ex. 12-123456789F-001
3	Name	40 (max)	Alphanumeric	Business Name
4	Vendor ID	4	Numeric	4-digit NACTP number
			Positional – left-justify	If no NACTP number:
			and blank fill.	Positional – blank fill
				Delimited – empty field
5	Gross Sales and/or	9,2	Numeric	Amount must be 0.00 or positive.
	Rentals		Positional – right-justify	
			and zero-fill.	
6	Personal Use	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	
			and zero-fill.	
7	Exempt State Sales	9,2	Numeric	Amount must be 0.00 or positive.
	and Other			·
	Deductions		Positional – right-justify and zero-fill.	
8	Total Taxable State	9,2	Numeric	Amount must be 0.00 or positive.
	Sales and Use			·
			Positional – right-justify	
9	State Food Taxable	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
	Amount	0,2	ramono	Amount must be older of positive.
			Positional – right-justify	
10	State Food Tax	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
10	State Food Tax	9,2	Numeno	Amount must be 0.00 or positive.
			Positional – right-justify	
44	0.1.0		and zero-fill.	1 000 "
11	State General Taxable Amount	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
	I avanie VIIIONIII		and zero-fill.	
12	State General Tax	9,2	Numeric	Amount must be 0.00 or positive.
			Desident 1101 W	
			Positional – right-justify and zero-fill.	
13	State Tax	9,2	Numeric	Amount must be 0.00 or positive.
			.	·
			Positional – right-justify	
14	Dealer's Discount	9,2	and zero-fill. Numeric	If no Dealer's Discount:
''	2 3dioi 6 Diocodiit	5,2	, talliono	Positional – blank fill
			Positional – right-justify	Delimited – empty field
			and zero-fill.	

4.5	Not Ctata Calaa Tay	100	Numania	Amount mount has 0.00 an maritime
15	Net State Sales Tax Due	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	
16	Northern Virginia	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
.0	Regional	0,2		7 timedite mast se close of postave.
	Transportation		Positional – right-justify	
17	Taxable Amount Northern Virginia	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
17	Regional	9,2	Numenc	Amount must be 0.00 or positive.
	Transportation Tax		Positional – right-justify	
40	Hammton Doods	0.0	and zero-fill. Numeric	Amount much be 0.00 as a solitive
18	Hampton Roads Regional	9,2	Numeric	Amount must be 0.00 or positive.
	Transportation		Positional – right-justify	
	Taxable Amount		and zero-fill.	
19	Hampton Roads Regional	9,2,	Numeric	Amount must be 0.00 or positive.
	Transportation Tax		Positional – right-justify	
	-		and zero-fill.	
20	Total State and	9,2,	Numeric	Amount must be 0.00 or positive.
	Regional ax		Positional – right-justify	
			and zero-fill.	
21	Local Taxable	9,2	Numeric	Amount must be 0.00 or positive.
	Amount		Positional – right-justify	
			and zero-fill.	
22	Local Tax	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	
			and zero-fill.	
23	Total State,	9,2	Numeric	Amount must be 0.00 or positive.
	Regional and Local Tax Amount Due		Positional – right-justify	
	Tax Amount Due		and zero-fill.	
24	Number of Prepaid	8	Numeric	Amount must be 0 or a positive number.
	Wireless Items Sold			Do NOT enter a decimal for this field.
25	Prepaid Wireless	9,2	Numeric	Amount must be 0.00 or positive.
	Fee		Design of the con-	
			Positional – right-justify and zero-fill.	
26	Total Taxes and	9,2	Numeric	Amount must be 0.00 or positive.
	Fees		Designation of what house it	
			Positional – right-justify and zero-fill.	
27	Penalty	9,2	Numeric	Amount must be 0.00 or positive.
		,		'
			Positional – right-justify and zero-fill.	
28	Interest	9,2	Numeric	Amount must be 0.00 or positive.
		,		
			Positional – right-justify and zero-fill.	
29	Total Amount Due	9,2	Numeric	Amount must be 0.00 or positive.
		-,-		
			Positional – right-justify	
30	Bank Routing	9	and zero-fill. Numeric	First two digits must equal: 01, 02, 03, 04, 05, 06, 07,
	Number			08, 09, 10, 11, 12, 21, 22, 23, 24, 25, 26, 27, 28, 29,
			Positional – left-justify	30, 31 or 32
			and blank fill.	Leading zeroes must be included.
				If payment amount is 0.00:
				Positional – blank fillDelimited – empty field
		<u> </u>	I .	Dominica - empty liela

31	Bank Account Number	17 (max)	Numeric	Leading zeroes must be included.
	Number		Positional – left-justify	If payment amount is 0.00:
			blank fill.	 Positional – blank fill
				 Delimited – empty field
32	Payment Amount	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
33	Submission ID	11	Numeric	11 digit transaction identification number
			Positional – left-justify and blank fill.	If no Submission ID: Positional – blank fill Delimited – empty field

Form ST-8B/8R Schedule

When filing Revised Form ST-8, you must use include information from the ST-8B/8R Schedule. The schedule record entry must be displayed below the corresponding "Revised ST-8" return record entry.

Field Position	Field Name	Field Length for Positional Files	Field Type	Field Format
1	VA TAX Account Number	17	Alphanumeric	2 digit Use tax code (12) Dash (-) 9 digit FEIN 1 character external ID code (F) Dash (-) 3 digit Account Suffix Ex. 12-123456789F-001
2	FIPS Code	5	Numeric	First two digits must be 51.
3	Gross Sales	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
4	Personal Use	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
5	Exempt State Sales and Other Deductions	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
6	Qualifying Food Sales and Use Tax Return	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
7	Local Taxable Sales of Fuel for Domestic Consumption	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
8	Taxable Local Sales	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
9	Submission ID	11	Numeric Positional – left-justify and blank fill.	11 digit transaction identification number If no Submission ID: Positional – blank fill Delimited – empty field

Revised Form ST-9 Sales and Use Tax Return (Single Locality) For periods July 1, 2013- June 30, 2018

Field	Field Names	Field I exacts for	Field Tones	Field Fermon
Field Position	Field Names	Field Length for Positional Files	Field Types	Field Format
1	Consolidated / Non- Fixed Indicator	1	Indicator	"N" equals not a consolidated business NOTE: Form ST-9 filers with multiple locations must
				file the Revised ST-9 (Multiple Locations) See these specifications later in this document.
2	For Period Ending	7	Numeric/Character	MM/YYYY
	T of Y office Ending		Tramens, enal deter	Ex. August equals 08/2017.
3	VA TAX Account Number	17	Alphanumeric	2 digit Sales tax code (10) Dash (-) 9 digit FEIN 1 character external ID code (F) Dash (-) 3 digit Account Suffix Ex. 10-123456789F-001
4	Name	40 (max)	Alphanumeric	Business Name
5	Vendor ID	4	Numeric	4-digit NACTP number
			Positional – left-justify and blank fill.	If no NACTP number: Positional – blank fill Delimited – empty field
6	Gross Sales and/or Rentals	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
			and zero-fill.	
7	Personal Use	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
8	Exempt State Sales and Other Deductions	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
9	Total Taxable State Sales and Use	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
10	State Food Taxable Amount	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
11	State Food Tax	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
12	State General Taxable Amount	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
13	State General Tax	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
			and zero-fill.	
14	Total State Tax	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
			and zero-fill.	
15	Dealer's Discount	9,2	Numeric	If no Dealer's Discount: Positional – blank fill
			Positional – right-justify and zero-fill.	Delimited – empty filled

16	Net State Tax Due	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
17	Northern Virginia Regional	9,2	Numeric	Amount must be 0.00 or positive.
	Transportation Taxable Amount		Positional – right-justify and zero-fill.	
18	Northern Virginia Regional	9,2	Numeric	Amount must be 0.00 or positive.
	Transportation Tax		Positional – right-justify and zero-fill.	
19	Hampton Roads Regional Transportation	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
00	Taxable Amount	0.0	and zero-fill.	
20	Hampton Roads Regional Transportation Tax	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
21	Total State and	9,2	Numeric	Amount must be 0.00 or positive.
	Regional Tax		Positional – right-justify and zero-fill.	
22	Local Taxable Amount	9,2	Numeric	Amount must be 0.00 or positive.
	Amount		Positional – right-justify and zero-fill.	
23	Local Tax	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
24	Total State, Regional and Local Tax Amount Due	92	Numeric Positional – right-justify	Amount must be 0.00 or positive.
05			and zero-fill.	A
25	Number of Prepaid Wireless Items Sold	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
26	Prepaid Wireless	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
20	Fee Fee	9,2	Positional – right-justify	Amount must be 0.00 or positive.
27	Total Taxes and fees	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
	Total Taxes and 1888	0,2	Positional – right-justify	7 mount made 20 close of positive.
28	Penalty	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
29	Interest	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
30	Total Amount Due	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
31	Bank Routing Number	9	Numeric Positional – left-justify and blank fill.	First two digits must equal: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31 or 32
				Leading zeroes must be included.
				If payment amount is 0.00: Positional – blank fill Delimited – empty field

32	Bank Account Number	17 (max)	Numeric	Leading zeroes must be included.
	T turns or		Positional – left-justify	If payment amount is 0.00:
			blank fill.	 Positional – blank fill
				 Delimited – empty field
33	Payment Amount	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
34	Submission ID	11	Numeric	11 digit transaction identification number
			Positional – left-justify and blank fill.	If no Submission ID: Positional – blank fill Delimited – empty field

Revised Form ST-9 Sales and Use Tax Return (Multiple Localities)

For periods July 1, 2013 – June 30, 2018

Information from the ST-9B/9R Schedule is required and must be included with each Revised ST-9 (Multiple Localities) return record entry. This ST-9B/9R information must be displayed directly below the corresponding return record.

Field Position	Field Names	Field Length for Positional Files	Field Types	Field Format
1	Consolidated / Non-Fixed Indicator	1	Indicator	"Y" equals a consolidated / non fixed business
2	For Period Ending	7	Numeric/Character	MM/YYYY
3	VA TAX Account Number	17	Alphanumeric	Ex. August equals 08/2017. 2 digit Sales tax code (10) Dash (–) 9 digit FEIN 1 character external ID code (F) Dash (–)
				3 digit Account Suffix Ex. 10-123456789F-001
4	Name	40 (max)	Alphanumeric	Business Name
5	Vendor ID	4	Numeric Positional – left-justify and blank fill.	4-digit NACTP number If no NACTP number: Positional – blank fill
			and blank iii.	Delimited – empty field
6	Gross Sales and/or Rentals	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
7	Personal Use	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
8	Exempt State Sales and Other Deductions	9,2	and zero-fill. Numeric Positional – right-justify	Amount must be 0.00 or positive.
9	Total Taxable State Sales and Use	9,2	and zero-fill. Numeric Positional – right-justify	Amount must be 0.00 or positive.
10	State Food Taxable Amount	9,2	and zero-fill. Numeric Positional – right-justify	Amount must be 0.00 or positive.
11	State Food Tax	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
12	State General Taxable Amount	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
13	State General Tax	9,2	Numeric	Amount must be 0.00 or positive.
44	T + 10: + T		Positional – right-justify and zero-fill.	
14	Total State Tax	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
15	Dealer's Discount	9,2	and zero-fill. Numeric	If no Dealer's Discount: Positional – blank fill
			Positional – right-justify and zero-fill.	Delimited – empty filled

16	Net State Tax Due	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	
17	Northern Virginia	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
''	Regional	0,2		, and an emack be close of positive.
	Transportation Taxable Amount		Positional – right-justify and zero-fill.	
18	Northern Virginia	9,2	Numeric	Amount must be 0.00 or positive.
	Regional Transportation Tax		Positional – right-justify and zero-fill.	
19	Hampton Roads	9,2	Numeric	Amount must be 0.00 or positive.
	Regional Transportation Taxable Amount		Positional – right-justify and zero-fill.	
20	Hampton Roads	9,2	Numeric	Amount must be 0.00 or positive.
	Regional Transportation Tax		Positional – right-justify and zero-fill.	
21	Total State and	9,2	Numeric	Amount must be 0.00 or positive.
	Regional Tax		Positional – right-justify and zero-fill.	
22	Local Taxable Amount	9,2	Numeric	Amount must be 0.00 or positive.
	Amount		Positional – right-justify and zero-fill.	
23	Local Tax	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
24	Total State, Regional and Local Tax	92	Numeric	Amount must be 0.00 or positive.
	Amount Due		Positional – right-justify and zero-fill.	
25	Number of Prepaid	9,2	Numeric	Amount must be 0.00 or positive.
	Wireless Items Sold		Positional – right-justify and zero-fill.	
26	Prepaid Wireless Fee	9,2	Numeric	Amount must be 0.00 or positive.
	ree		Positional – right-justify and zero-fill.	
27	Total Taxes and	9,2	Numeric	Amount must be 0.00 or positive.
	Fees		Positional – right-justify and zero-fill.	
28	Penalty	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
29	Interest	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
30	Total Amount Due	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
31	Bank Routing Number	9	Numeric	First two digits must equal: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30,
	Nullibel		Positional – left-justify	31 or 32
			and blank fill.	Leading zeroes must be included.
				If payment amount is 0.00: • Positional – blank fill
				Delimited – empty field

32	Bank Account Number	17 (max)	Numeric	Leading zeroes must be included.
	T turns or		Positional – left-justify	If payment amount is 0.00:
			blank fill.	 Positional – blank fill
				 Delimited – empty field
33	Payment Amount	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
34	Submission ID	11	Numeric	11 digit transaction identification number
			Positional – left-justify and blank fill.	If no Submission ID: Positional – blank fill Delimited – empty field

Form ST-9B/9R Schedule

When filing the Revised ST-9 (Multiple Localities) you must provide the ST-9B/9R Schedule information for each Revised ST-9 return record. Multiple localities (FIPS Codes) must be reported and the ST-9B/9R information must be displayed directly below the corresponding Revised ST-9 return record.

Field Position	Field Name	Field Length for Positional Files	Field Type	Field Format
1	VA TAX Account Number	17	Alphanumeric	2 digit Sales tax code (10) Dash (-) 9 digit FEIN 1 character external ID code (F) Dash (-) 3 digit Account Suffix Ex. 10-123456789F-001
2	FIPS Code	5	Numeric	First two digits must be 51
3	Number of Locations in Locality	4	Numeric	Must be a positive number. Do NOT enter a decimal for this field.
4	Gross Sales	9,2	Numeric	Amount can be positive or negative.
			Positional – right-justify and zero-fill.	Negative amount must have a floating negative symbol (Ex1000.00).
5	Personal Use	9,2	Numeric	Amount can be positive or negative.
			Positional – right-justify and zero-fill.	Negative amount must have a floating negative symbol (Ex1000.00).
6	Exempt State Sales and Other Deductions	9,2	Numeric Positional – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
7	Qualifying Food Sales and Use	9,2	Numeric Positional – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
8	Local Taxable Sales of Fuel for Domestic Consumption	9,2	Numeric Positional – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
9	Taxable Local Sales	9,2	Numeric Positional – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
10	Submission ID	11	Numeric Positional – left-justify and blank fill.	11 digit transaction identification number If no Submission ID: Positional – blank fill Delimited – empty field

Form ST-8 2018

ST-8-2018 Out of State Dealer's Use Tax Return (For Periods after June 2018)

Information from the ST-8B/8R Schedule is <u>required</u> and must be included with each "ST-8-2018" return record entry. This ST-8B/8R information must be displayed directly below the corresponding return record.

Field Position	Field Name	Field Length for Positional Files	Field Type	Field Format
1	For Period Ending	7	Numeric/Character	MM/YYYY
				Ev. August equals 09/2019
2	VA TAX Account	17	Alphanumeric	Ex. August equals 08/2018. 2 digit Use tax code (12)
	Number		Alphanameno	Dash (–)
				9 digit FÉIN
				1 character external ID code (F)
				Dash (-)
				3 digit Account Suffix
				Ex. 12-123456789F-001
3	Name	40 (max)	Alphanumeric	Business Name
4	Vendor ID	4	Numeric	4-digit NACTP number
			Positional – left-justify	If no NACTP number:
			and blank fill.	Positional – blank fill
				Delimited – empty field
5	Gross Sales and/or	9,2	Numeric	Amount must be 0.00 or positive.
	Rentals		Positional – right-justify	
			and zero-fill.	
6	Personal Use	9,2	Numeric	Amount must be 0.00 or positive.
			Desitional right justify	
			Positional – right-justify and zero-fill.	
7	Exempt State Sales	9,2	Numeric	Amount must be 0.00 or positive.
	and Other			·
	Deductions		Positional – right-justify and zero-fill.	
8	Total Taxable State	9,2	Numeric	Amount must be 0.00 or positive.
	Sales and Use	0,=		Tanasan in assess of the same
			Positional – right-justify	
9	State Food Taxable	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
3	Amount	3,2	Numerio	Amount must be 0.00 or positive.
			Positional – right-justify	
40	Ot-t-	0.0	and zero-fill.	A construction of the O OO or an activity
10	State Food Tax	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	
			and zero-fill.	
11	State General Taxable Amount	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
	raxable Amount		and zero-fill.	
12	State General Tax	9,2	Numeric	Amount must be 0.00 or positive.
				·
			Positional – right-justify and zero-fill.	
13	State Tax	9,2	Numeric	Amount must be 0.00 or positive.
. =		- ,		
			Positional – right-justify	
14	Dealer's Discount	9,2	and zero-fill. Numeric	If no Dealer's Discount:
14	Degler 2 DISCORIIL	3,2	INUITION	Positional – blank fill
			Positional – right-justify	Delimited – empty field
			and zero-fill.	

	1	T		T
15	Net State Sales Tax Due	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
16	Northern Virginia	9,2	Numeric	Amount must be 0.00 or positive.
	Regional		Positional – right-justify	
	Transportation Taxable Amount		and zero-fill.	
17	Northern Virginia	9,2	Numeric	Amount must be 0.00 or positive.
	Regional Transportation Tax		Positional – right-justify	
40	·		and zero-fill.	
18	Hampton Roads Regional	9,2	Numeric	Amount must be 0.00 or positive.
	Transportation		Positional – right-justify	
19	Taxable Amount Hampton Roads	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
10	Regional	0,2		7 White the Court of positive.
	Transportation Tax		Positional – right-justify and zero-fill.	
20	Historic Triangle	9,2	Numeric	Amount must be 0.00 or positive.
	Regional Taxable Amount		Positional – right-justify	
			and zero-fill.	
21	Historic Triangle Regional Tax	9,2	Numeric	Amount must be 0.00 or positive.
	rtogional rax		Positional – right-justify and zero-fill.	
22	Total State and Regional ax	9,2,	Numeric	Amount must be 0.00 or positive.
	rtogional ax		Positional – right-justify and zero-fill.	
23	Local Taxable	9,2	Numeric	Amount must be 0.00 or positive.
	Amount		Positional – right-justify	
24	Local Tax	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	· ·
			and zero-fill.	
25	Total State, Regional and Local	9,2	Numeric	Amount must be 0.00 or positive.
	Tax Amount Due		Positional – right-justify and zero-fill.	
26	Number of Prepaid	8	Numeric	Amount must be 0 or a positive number.
	Wireless Items Sold			Do NOT enter a decimal for this field.
27	Prepaid Wireless	9,2	Numeric	Amount must be 0.00 or positive.
	Fee		Positional – right-justify	
28	Total Taxes and	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
	Fees			· ·
			Positional – right-justify and zero-fill.	
29	Penalty	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
30	Interest	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	
			and zero-fill.	
31	Total Amount Due	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
32	Bank Routing	9	Numeric	First two digits must equal: 01, 02, 03, 04, 05, 06, 07,

	Number		Positional – left-justify and blank fill.	08, 09, 10, 11, 12, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31 or 32 Leading zeroes must be included.
				If payment amount is 0.00:
				 Positional – blank fill
				Delimited – empty field
33	Bank Account Number	17 (max)	Numeric	Leading zeroes must be included.
			Positional – left-justify	If payment amount is 0.00:
			blank fill.	 Positional – blank fill
				Delimited – empty field
34	Payment Amount	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
35	Submission ID	11	Numeric	11 digit transaction identification number
			Positional – left-justify	If no Submission ID:
			and blank fill.	 Positional – blank fill
				 Delimited – empty field

Form ST-8B/8R Schedule

When filing Revised Form ST-8, you must use include information from the ST-8B/8R Schedule. The schedule record entry must be displayed below the corresponding "ST-8-2018" return record entry.

Field Position	Field Name	Field Length for Positional Files	Field Type	Field Format
1	VA TAX Account Number	17	Alphanumeric	2 digit Use tax code (12) Dash (-) 9 digit FEIN 1 character external ID code (F) Dash (-) 3 digit Account Suffix Ex. 12-123456789F-001
2	FIPS Code	5	Numeric	First two digits must be 51.
3	Gross Sales	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
4	Personal Use	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
5	Exempt State Sales and Other Deductions	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
6	Qualifying Food Sales and Use Tax Return	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
7	Local Taxable Sales of Fuel for Domestic Consumption	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
8	Taxable Local Sales	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
9	Submission ID	11	Numeric Positional – left-justify and blank fill.	11 digit transaction identification number If no Submission ID: Positional – blank fill Delimited – empty field

Form ST-9 2018 Sales and Use Tax Return (Single Locality) ST-9-2018-SingleLocality - For periods after June 2018

Field Position	Field Names	Field Length for Positional Files	Field Types	Field Format
1	Consolidated / Non-	1	Indicator	"N" equals not a consolidated business
	Fixed Indicator			NOTE : Form ST-9 filers with multiple locations must file the Revised ST-9 (Multiple Locations) See these specifications later in this document.
2	For Period Ending	7	Numeric/Character	MM/YYYY
3	VA TAX Account Number	17	Alphanumeric	Ex. August equals 08/2018. 2 digit Sales tax code (10) Dash (-) 9 digit FEIN 1 character external ID code (F) Dash (-) 3 digit Account Suffix Ex. 10-123456789F-001
4	Name	40 (max)	Alphanumeric	Business Name
5	Vendor ID	4	Numeric Positional – left-justify and blank fill.	4-digit NACTP number If no NACTP number: Positional – blank fill Delimited – empty field
6	Gross Sales and/or Rentals	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
7	Personal Use	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
8	Exempt State Sales and Other Deductions	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
9	Total Taxable State Sales and Use	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
10	State Food Taxable Amount	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
11	State Food Tax	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
12	State General Taxable Amount	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
13	State General Tax	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
14	Total State Tax	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
15	Dealer's Discount	9,2	Numeric Positional – right-justify	If no Dealer's Discount: • Positional – blank fill

			and zero-fill.	Delimited – empty filled
16	Net State Tax Due	9,2	Numeric	Amount must be 0.00 or positive.
		,	Positional – right-justify and zero-fill.	
17	Northern Virginia Regional	9,2	Numeric	Amount must be 0.00 or positive.
	Transportation Taxable Amount		Positional – right-justify and zero-fill.	
18	Northern Virginia Regional	9,2	Numeric	Amount must be 0.00 or positive.
10	Transportation Tax	0.0	Positional – right-justify and zero-fill.	Amount much had 0 00 an magitive
19	Hampton Roads Regional Transportation Taxable Amount	9,2	Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
20	Hampton Roads Regional Transportation Tax	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
21	Historic Triangle Regional Taxable Amount	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
22	Historic Triangle Regional Tax	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
	Regional Tax		Positional – right-justify and zero-fill.	
23	Total State and Regional Tax	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
24	Local Taxable	9,2	and zero-fill. Numeric	Amount must be 0.00 or positive.
	Amount		Positional – right-justify and zero-fill.	
25	Local Tax	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
26	Total State, Regional and Local Tax Amount Due	92	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
27	Number of Prepaid Wireless Items Sold	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
28	Prepaid Wireless Fee	9,2	and zero-fill. Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
29	Total Taxes and fees	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
30	Penalty	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
31	Interest	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
32	Total Amount Due	9,2	Numeric Positional – right-justify	Amount must be 0.00 or positive.
			and zero-fill.	

33	Bank Routing Number	9	Numeric Positional – left-justify and blank fill.	First two digits must equal: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31 or 32 Leading zeroes must be included. If payment amount is 0.00: Positional – blank fill Delimited – empty field
34	Bank Account Number	17 (max)	Numeric Positional – left-justify blank fill.	Leading zeroes must be included. If payment amount is 0.00: Positional – blank fill Delimited – empty field
35	Payment Amount	8,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
36	Submission ID	11	Numeric Positional – left-justify and blank fill.	11 digit transaction identification number If no Submission ID: Positional – blank fill Delimited – empty field

Form ST-9 2018 Sales and Use Tax Return (Multiple Localities)

ST-9-2018-MultipleLocalities -For periods after June 2018

Information from the ST-9B/9R Schedule is required and must be included with each ST-9-2018-MultipleLocalities return record entry. This ST-9B/9R information must be displayed directly below the corresponding return record.

Field Position	Field Names	Field Length for Positional Files	Field Types	Field Format
1	Consolidated / Non-Fixed Indicator	1	Indicator	"Y" equals a consolidated / non fixed business
2	For Period Ending	7	Numeric/Character	MM/YYYY Ex. August equals 08/2018.
3	VA TAX Account Number	17	Alphanumeric	2 digit Sales tax code (10) Dash (-) 9 digit FEIN 1 character external ID code (F) Dash (-) 3 digit Account Suffix Ex. 10-123456789F-001
4	Name	40 (max)	Alphanumeric	Business Name
5	Vendor ID	4	Numeric Positional – left-justify and blank fill.	4-digit NACTP number If no NACTP number: Positional – blank fill Delimited – empty field
6	Gross Sales and/or Rentals	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
7	Personal Use	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
8	Exempt State Sales and Other Deductions	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
9	Total Taxable State Sales and Use	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
10	State Food Taxable Amount	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
11	State Food Tax	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
12	State General Taxable Amount	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
13	State General Tax	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
14	Total State Tax	9,2	Numeric Positional – right-justify and zero-fill.	Amount must be 0.00 or positive.
15	Dealer's Discount	9,2	Numeric Positional – right-justify and zero-fill.	If no Dealer's Discount: Positional – blank fill Delimited – empty filled

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16	Net State Tax Due	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
17	Northern Virginia	9,2	Numeric	Amount must be 0.00 or positive.
	Regional Transportation Taxable Amount		Positional – right-justify and zero-fill.	
18	Northern Virginia	9,2	Numeric	Amount must be 0.00 or positive.
	Regional Transportation Tax		Positional – right-justify and zero-fill.	
19	Hampton Roads	9,2	Numeric	Amount must be 0.00 or positive.
	Regional Transportation Taxable Amount		Positional – right-justify and zero-fill.	
20	Hampton Roads	9,2	Numeric	Amount must be 0.00 or positive.
	Regional Transportation Tax		Positional – right-justify and zero-fill.	
21	Historic Triangle	9,2	Numeric	Amount must be 0.00 or positive.
	Regional Taxable Amount		Positional – right-justify and zero-fill.	
22	Historic Triangle	9,2,	Numeric	Amount must be 0.00 or positive.
	Regional Tax		Positional – right-justify and zero-fill.	
23	Total State and Regional Tax	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
24	Local Taxable Amount	9,2	Numeric	Amount must be 0.00 or positive.
	Amount		Positional – right-justify and zero-fill.	
25	Local Tax	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
26	Total State, Regional and Local Tax	92	Numeric	Amount must be 0.00 or positive.
	Amount Due		Positional – right-justify and zero-fill.	
27	Number of Prepaid Wireless Items Sold	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
28	Prepaid Wireless Fee	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
29	Total Taxes and Fees	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
30	Penalty	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
31	Interest	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
32	Total Amount Due	9,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	
33	Bank Routing	9	Numeric	First two digits must equal: 01, 02, 03, 04, 05, 06, 07,

	Number		Positional – left-justify and blank fill.	08, 09, 10, 11, 12, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31 or 32
				Leading zeroes must be included.
				If payment amount is 0.00:
				Positional – blank fill
				Delimited – empty field
34	Bank Account Number	17 (max)	Numeric	Leading zeroes must be included.
			Positional – left-justify	If payment amount is 0.00:
			blank fill.	Positional – blank fill
				Delimited – empty field
35	Payment Amount	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify	
			and zero-fill.	
36	Submission ID	11	Numeric	11 digit transaction identification number
			Positional – left-justify	If no Submission ID:
			and blank fill.	Positional – blank fill
				Delimited – empty field

Form ST-9B/9R Schedule

When filing the ST-9-2018-MultipleLocalities you must provide the ST-9B/9R Schedule information for each ST-9-2018-MultipleLocalities return record. Multiple localities (FIPS Codes) must be reported and the ST-9B/9R information must be displayed directly below the corresponding ST-9-2018-MultipleLocalities return record.

Field Position	Field Name	Field Length for Positional Files	Field Type	Field Format
1	VA TAX Account Number	17	Alphanumeric	2 digit Sales tax code (10) Dash (-) 9 digit FEIN 1 character external ID code (F) Dash (-) 3 digit Account Suffix Ex. 10-123456789F-001
2	FIPS Code	5	Numeric	First two digits must be 51
3	Number of Locations in Locality	4	Numeric	Must be a positive number. Do NOT enter a decimal for this field.
4	Gross Sales	9,2	Numeric	Amount can be positive or negative.
7			Positional – right-justify and zero-fill.	Negative amount must have a floating negative symbol (Ex1000.00).
5	Personal Use	9,2	Numeric Positional – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
6	Exempt State Sales and Other Deductions	9,2	Numeric Positional – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
7	Qualifying Food Sales and Use	9,2	Numeric Positional – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
8	Local Taxable Sales of Fuel for Domestic Consumption	9,2	Numeric Positional – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
9	Taxable Local Sales	9,2	Numeric Positional – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex1000.00).
10	Submission ID	11	Numeric Positional – left-justify and blank fill.	 11 digit transaction identification number If no Submission ID: Positional – blank fill Delimited – empty field

Schedule VK-1

Partnership VK-1: Owner's Share of Income & Virginia Modifications and Credits

All other Pass-Through Entity forms and schedules must continue to be filed on paper.

Field Position	Field Name	Field Length for Positional Files	Field Type	Field Format
1	Tax Year	4	Numeric	YYYY
				Ex. 2010
				2010 is the first tax year accepted for Schedule VK-1 via Web Upload SFTP.
2	PTE FEIN	10	Numeric/Character	9 digit FEIN Dash (–) between 2 nd and 3 rd digit
				Ex. 99-999999
3	PTE Fiscal/Short	10	Numeric/Character	MM/DD/YYYY
	Year: Begin Date			Ex. 03/01/2011
				Date can be blank or on or after 01/01/2010. If End Date is entered, Begin Date must be entered.
4	PTE Fiscal/Short Year: End Date	10	Numeric/Character	MM/DD/YYYY
	rear. End Date			Ex. 12/01/2011
				Date can be blank or on or after 01/01/2010. If Begin Date is entered, End Date must be entered.
5	PTE Name	40	Alphanumeric	PTE Name
6	PTE Address - Line	100	Alphanumeric	Address
7	PTE Address - Line 2	40	Alphanumeric	Address
8	PTE City or Town	40	Alphanumeric	City or Town
9	PTE State	2	State Code Abbreviation	2 character Postal Abbreviation Code Ex. VA = Virginia
10	PTE Zip Code	10	Numeric/Character	Code can be 5 digits or 9 digits (5 digits with 4 digit extension).
				For 9 digits, dash (–) between 5 th and 6 th digit
				Ex. 12345 or 12345-6789
11	Final Return Indicator	1	Indicator	Indicator can be Y, N or blank.
40	A	4	la di a da a	"Y" equals VK-1 data belongs to Final 502 Return
12	Amended Return Indicator	1	Indicator	Indicator can be Y, N or blank.
13	Unified Nonresident	1	Indicator	"Y" equals VK-1 data belongs to Amended 502 Return Indicator can be Y, N or blank.
	Return Indicator	'	mulcator	
				"Y" equals VK-1 data belongs to Unified Nonresident 502 Return
14	VK1 Fiscal/Short Year: Begin Date	10	Numeric/Character	MM/DD/YYYY
				Ex. 03/01/2011
				Date can be blank or on or after 01/01/2010. If Begin Date is entered, End Date must be entered.
15	VK1 Fiscal/Short Year: End Date	10	Numeric/Character	MM/DD/YYYY
				Ex. 12/01/2011
				Date can be blank or on or after 01/01/2010. If End Date is entered, Begin Date must be entered.

Positional – right-justify and blank-fill. 9 digit SSN First dash (–) between 6th 9 digit FEIN Dash (–) between 6th Ex. 99-9999999999999999999999999999999999	oetween 3 rd and 4 th digit and second dash and 7 th digit. een 2 nd and 3 rd digit 9 or 999-99-9999
First dash (-) between 6th 9 digit FEIN Dash (-) betwee Ex. 99-99999999 17 External ID Type 1 Type Type may be S "S" eq equiva e "F" eq 18 Owner Name 40 Alphanumeric Owner Name 19 Owner Address - Line 1 20 Owner Address - Line 2 40 Alphanumeric Address	een 2 nd and 3 rd digit 9 or 999-99-9999
Dash (-) between	9 or 999-99-9999
17 External ID Type 1 Type Type Type may be S • "S" eq equiva • "F" eq 18 Owner Name 40 Alphanumeric Owner Name 19 Owner Address - Line 1 20 Owner Address - 40 Alphanumeric Address Line 2	
17 External ID Type 1 Type Type Type may be S • "S" eq equiva • "F" eq 18 Owner Name 40 Alphanumeric Owner Name 19 Owner Address - Line 1 20 Owner Address - 40 Alphanumeric Address Line 2	
18 Owner Name 40 Alphanumeric Owner Name 19 Owner Address - Line 1 100 Alphanumeric Address 20 Owner Address - Line 2 40 Alphanumeric Address	S or F quals Social Security Number or alent Owner identification number quals FEIN of Owner
Line 1 Owner Address - 40 Line 2 Address Address	,
Line 2	
21 Owner City or Town 40 Alphanumeric City	
22 Owner State 2 State Code Abbreviation 2 character Co	de
equivalent 2 ch	dresses, "FF" is acceptable when no naracter code exists.
23 Owner Zip Code 10 Numeric/Character Code can be 5 extension).	digits or 9 digits (5 digits with 4 digit
For 9 digits, da	ash (–) between 5 th and 6 th digit
Ex. 12345 or 13	2345-6789
24 Date Owner Acquired Interest in PTE 10 Numeric/Character MM/DD/YYYY Ex. 03/01/2011	1
25 Owner Entity Type 3 Type 3 character typ	
	al RES, NON, PG, PL, LL, LP, SC, CC,
	ıal GPT, LPT, LLM, SHR or OTR.
	pe between 0.00 and 100.00
and zero-fill.	
28 Amount Withheld by PTE for Owner 11 Numeric Amount must b	pe 0 or a positive whole number.
and zero-fill.	a decimal for this field.
	ust equal 01, 02, 03, 04, 05 or 06
	de: onal – blank fill ited – empty field
30 Total of Taxable 11 Numeric Amount can be Income Amounts whole number.	e 0, a positive whole number or negative
Positional – right-justify and zero-fill. Negative amou (Ex. –1000).	unt must have a floating negative symbol
	a decimal for this field.
Positional – right-justify Do NOT enter a	oe 0 or a positive whole number. a decimal for this field.
and zero-fill. 32 Tax-exempt Interest 11 Numeric Amount must b	pe 0 or a positive whole number.
Income Positional – right-justify and zero-fill. Do NOT enter a	a decimal for this field.

33	Income Allocated to	11	Numeric	Amount can be 0 a negitive whole number or negative
33	VA	' '	Numeric	Amount can be 0, a positive whole number or negative whole number.
	VA		Positional – right-justify	whole number.
			and zero-fill.	Negative amount must have a floating negative symbol
			und 2010 iiii.	(Ex1000).
				Do NOT enter a decimal for this field.
34	Income Allocated	11	Numeric	Amount can be 0, a positive whole number or negative
	Outside of VA			whole number.
			Positional – right-justify	
			and zero-fill.	Negative amount must have a floating negative symbol
				(Ex1000).
				Do NOT enter a decimal for this field.
35	Apportionable	11	Numeric	Amount can be 0, a positive whole number or negative
	Income		1.13.11.2	whole number.
			Positional – right-justify	
			and zero-fill.	Negative amount must have a floating negative symbol
				(Ex. −1000).
				Do NOT enter a decimal for this field.
36	VA Apportionment	3,6	Numeric	Amount must be between 0.000001 and 100.00
00	Percentage	0,0	TVUITION	7 mount must be between 0.000001 and 100.00
37	Total VA Additions -	11	Numeric	Amount can be 0, a positive whole number or negative
	Owners Share			whole number.
			Positional – right-justify	
			and zero-fill.	Negative amount must have a floating negative symbol
				(Ex. −1000).
				Do NOT enter a decimal for this field.
38	Total VA	11	Numeric	Amount can be 0, a positive whole number or negative
30	Subtractions -	' '	Numeric	whole number.
	Owners Share		Positional – right-justify	Whole Hamber.
			and zero-fill.	Negative amount must have a floating negative symbol
				(Ex1000).
				D NOT
	T-4-INI- C III	144	NI	Do NOT enter a decimal for this field.
39	Total Nonrefundable	11	Numeric	Amount must be 0 or a positive whole number.
	Credits		Positional – right-justify	Do NOT enter a decimal for this field.
			and zero-fill.	Do 1101 onto a dodinarior tillo licia.
40	Total Refundable	11	Numeric	Amount must be 0 or a positive whole number.
	Credits			,
			Positional – right-justify	Do NOT enter a decimal for this field.
			and zero-fill.	
41	Submission ID	11	Numeric	11 digit transaction identification number
			Positional Loft instifu	If no Submission ID:
			Positional – left-justify and blank fill.	Positional – blank fill
			ally platfix IIII.	
		1		 Delimited – empty field

APPENDIX – Web Upload Error Messages

Web Upload validates your file using the following rules and provides an error message if information cannot be validated. If you include a Submission ID as the last field, it will replace the "Line {0}" as referenced below.

Errors when a field is missing or required:

Line {0}: {1} is required

Error message displayed when information is not provided in a required field. Example, Name is required, FIPS Code is required, Local Tax is required, etc.

Line {0}: You may not report Historic Triangle Taxable or Tax amounts for periods prior to July 2018 Applies when historic triangle amounts greater than \$0 are reported for periods prior to July 2018

Line {0}: {1}: {2} is not a valid {3}

Error message displayed when information provided is not in a valid format. Example: Alpha characters provided in a field specified as numeric.

Line {0}: A {1} schedule is required for this form

Error message provided when a required schedule is not attached. This would apply only to sales tax returns.

Line {0}: A {1} form

Error message provided when a required schedule is not attached. This would apply only to sales tax returns.

Errors when a line does not have the correct number of fields:

Line {0}: Incorrect length (Read {1}, Expected {2} characters)

Error message provided in for an incorrect field length. Program expects 2 characters, user supplies one character.

Line {0}: Incorrect length (Read {1}, Expected {2} or {3} characters)

Error message provided for an incorrect field length. Program expects 2 or 3 characters, user supplies one character.

Line {0}: Does not contain the expected number of fields (Read {1}, Expected {2})

Error message provided for an incorrect number of fields. Program expects 2 fields, user provides 1 field.

Line {0}: Does not contain the expected number of fields (Read {1}, Expected {2} or {3})

Error message provided for incorrect number of fields. Program expects 2 or 3, user provides one field.

Errors related to conditional logic:

Line {0}: State General Taxable Amount must be greater than \$0 since State General Tax is greater than \$0 – Applies to sales tax

Line {0}: State Food Taxable Amount must be greater than \$0 since State Food Tax is greater than \$0 - Applies to sales tax

Line {0}: Local Taxable Amount must be greater than \$0 since Local Tax is greater than \$0 – Applies to sales tax

Line {0}: Bank Account Number and Routing Number are required for payment amounts greater than \$0

Valid Bank Account Number and Valid Routing Number must be provided for payment amounts greater than zero. Valid Bank Account Number must be a numeric field up to 17 digits. Value of field cannot be all zeros.

Bank Routing Number: Must contain 9 digits and pass the following conditions: Verify the number is valid by using a check digit and by determining if the first two digits are included in the following list of valid combinations: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32.

Line {0}: () is not a valid Number: Enter a valid number between - 999999999.99 to 999999999.99

Line {0}: () is not a valid Number Positive: Enter a valid number between 0.00 to 999999999.99

Line {0}: State General Tax must be greater than \$0 since State General Taxable Amount is greater than \$0 – Applies to sales tax only

Line {0}: State Food Tax must be greater than \$0 since State Food Taxable Amount is greater than \$0 - Applies to sales tax only

Line {0}: Local Tax must be greater than \$0 since Local Taxable Amount is greater than \$0 – Applies to sales tax only

Line {0}: Total Number of Income Statements must be greater than 0 since Total Virginia Tax Withheld is greater than \$0 – Error message will apply only to VA-6 Forms, and will occur if the Total Virginia Tax Withheld is more than 0 but the Number of Income Statements is 0.

Line {0}: FEIN and Account Number do not match. Confirm that the FEIN portion of the Account Number field and the 9-digit FEIN field match – *Error message applies to all Withholding forms and VK1 schedules*.

Web Upload - Error Messages (cont.)

- Line {0}: Begin Date is required when Date is entered in End Date Error message will apply only to VK1 schedules, and will occur if only one of the PTE Fiscal/Short Year Date fields is completed and the other field is blank. The same applies to the Owner Fiscal/Short Year Date fields.
- Line {0}: Please check the amounts entered for ST8B/8R Schedule. The amount entered for Local Taxable Sales must equal Gross Sales + Personal Use Exempt Sales and other Deductions + Local Sales of Fuel for Domestic Consumption (if applicable). Error message will only apply to Revised ST-8 files as applicable.
- Line {0}: Check the amounts entered for your ST9B/9R Schedule. The amount entered for Local Taxable Sales must equal Gross Sales + Personal Use Exempt Sales and other Deductions + Local Sales of Fuel for Domestic Consumption, if applicable. *Error message applies to those using the Revised ST-9 (Multiple Localities).*
- Line {0}: File Layout may not be used for filing periods prior to 7/1/13. Use the ST8 file layout marked for periods prior to 7/1/13 for this purpose. *Error message applies to those using Revised ST8 file layout for periods prior to 7/1/13.*
- Line {0}: File Layout may not be used for filing periods after 7/1/13. Use the Revised ST8 file layout marked for periods after 7/1/13 for this purpose. Error message applies to those using ST8 file layout for periods after 7/1/13.
- Line {0}: File Layout may not be used for filing periods prior to 7/1/13. Use the ST9 file layout marked for periods prior to 7/1/13 for this purpose. Error message applies to those using Revised ST9(single locality) file layout for periods prior to 7/1/13.
- Line {0}: File Layout may not be used for filing periods after 7/1/13. Use the Revised ST9 (single Locality) file layout marked for periods after 7/1/13 for this purpose. Error message applies to those using ST9 file layout for periods after 7/1/13.
- Line {0}: File Layout may not be used for filing periods prior to 7/1/13. Use the ST9 file layout marked for periods prior to 7/1/13 for this purpose. Error message applies to those using Revised ST9(multiple Localities) file layout for periods prior to 7/1/13.
- Line {0}: File Layout may not be used for filing periods after 7/1/13. Use the Revised ST9 (multiple localities) file layout marked for periods after 7/1/13 for this purpose. Error message applies to those using ST9CO file layout for periods after 7/1/13.
- Line {0}: Northern Virginia Regional Transportation Taxable amount must be greater than \$0 since the Northern Virginia Regional Transportation Tax is greater than \$0. Error message applies to those using the Revised ST-8, Revised ST-9 (single locality) and Revised ST-9 (multiple localities) files, as applicable.
- Line {0}: Northern Virginia Regional Transportation Tax must be greater than \$0 since the Northern Virginia Regional Transportation Taxable Amount is greater than \$0. Error message applies to those using the Revised ST-8, Revised ST-9 (single locality) and Revised ST-9 (multiple localities) files, as applicable.
- Line {0}: Hampton Roads Regional Transportation Taxable amount must be greater than \$0 since the Hampton Roads Regional Transportation Tax is greater than \$0. Error message applies to those using the Revised ST-8, Revised ST-9 (single locality) and Revised ST-9 (multiple localities) files, as applicable.
- Line {0}: Hampton Roads Regional Transportation Tax must be greater than \$0 since the Hampton Roads Regional Transportation Taxable Amount is greater than \$0. Error message applies to those using the Revised ST-8, Revised ST-9 (single locality) and Revised ST-9 (multiple localities) files, as applicable.
- Line {0}: Historic Triangle Regional Sales Taxable amount must be greater than \$0 since the Historic Triangle Regional Tax is greater than \$0. Error message applies to those using ST-9-2018-MultipleLocalites, ST-9-2018-SingleLocality, ST8-2018, as applicable.
- Line {0}: Historic Triangle Regional Sales Tax must be greater than \$0 since the Historic Triangle Regional Sales Taxable Amount is greater than \$0. Error message applies to those using the ST-9-2018-MultipleLocalites, ST-9-2018-SingleLocality, ST8-2018, as applicable.