Virginia Department of Taxation

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

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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 [Employer W-2 and 1099 Electronic Guidelines](#) 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 [Electronic Payment Guide](#) 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 Web Upload, contact the Web Upload SFTP Business Administrators at webupload@tax.virginia.gov. 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 <u>only</u>.
- "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 = 1st record, Line 2 = 2nd 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 not 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 2nd and 3rd 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	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 and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex. –1000.00).
8	Adjustment Total	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex. –1000.00).
9	Penalty	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
10	Interest	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
11	Total Amount Due	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
12	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
13	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

14	Payment Amount	8,2	Numeric	Amount must be 0.00 or positive.
			Positional – right-justify and zero-fill.	This field should be included in your file unless paying by ACH credit.
15	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 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 2nd and 3rd 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 2nd and 3rd 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	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 and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex. –1000.00).
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 (Ex. –1000.00).
9	Payments Made During This Period	8,2	Numeric **Positional** – justify and zero-fill.	Amount must be 0.00 or positive.
10	Balance of Tax Due this Quarter	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex. –1000.00).
11	Penalty	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
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 **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
16	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
17	Payment Amount	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
18	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-6
Employer'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 Ex. 2013
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 2nd and 3rd 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	January VA Tax Paid	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
7	February VA Tax Paid	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
8	March VA Tax Paid	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
9	April VA Tax Paid	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
10	May VA Tax Paid	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
11	June VA Tax Paid	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
12	July VA Tax Paid	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
13	August VA Tax Paid	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
14	September VA Tax Paid	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
15	October VA Tax Paid	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.

16	November VA Tax Paid	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
17	December VA Tax Paid	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
18	Total Payments	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
19	Total VA Tax Withheld	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive. Must equal the total included on income statements (submitted separately).
20	Additional Payment	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive. If Total Payments exceed the VA Tax Withheld, enter 0.00.
21	Total Number of Statements	8	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0 or a positive whole number. 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 fill • Delimited – empty field
23	Bank Account Number	17 (max)	Numeric **Positional** – left-justify and blank fill.	Leading zeroes must be included. If payment amount is 0.00: • Positional – blank fill • Delimited – empty field
24	Payment Amount	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
25	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 (For Periods Prior to 7/2013)
Out of State Dealer's Use Tax Return

Information from the ST-6B Schedule of Local Taxes is <u>required</u> 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 Position	Field Name	Field Length for Positional Files	Field Type	Field Format
1	For Period Ending	7	Numeric/Character	MM/YYYY Ex. April equals 04/2013.
2	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
3	Name	40 (max)	Alphanumeric	Business Name
4	Vendor ID	4	Numeric **Positional** – left-justify and blank fill.	4-digit NACTP number If no NACTP number: • Positional – blank fill • Delimited – empty field
5	Gross Sales	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
6	Personal Use	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
7	Exempt Sales and Other Deductions	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
8	Total Taxable State Sales and Use	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
9	State Food Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
10	State Food Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
11	State General Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
12	State General Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
13	Local Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
14	Local Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.

15	Total State Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
16	Dealer's Discount	9,2	Numeric **Positional** – right-justify and zero-fill.	If no Dealer's Discount: • Positional – blank fill • Delimited – empty field
17	Net State Tax Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
18	Number of Prepaid Wireless Items Sold	8	Numeric	Amount must be 0 or a positive number. Do NOT enter a decimal for this field.
19	Prepaid Wireless Fee	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
20	Total State, Local and Prepaid Wireless Tax Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
21	Penalty	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
22	Interest	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
23	Total Amount Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
24	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
25	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
26	Payment Amount	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
27	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-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 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	Tax for the Locality	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex. –1000.00).
4	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 (For Periods Prior to 07/2013)
Retail Sales and Use Tax Return

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**: Consolidated/non-fixed businesses must file Form ST9-CO. See the Form ST9-CO specifications in this document.
2	For Period Ending	7	Numeric/Character	MM/YYYY 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 **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	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 and zero-fill.	Amount must be 0.00 or positive.

16	Total State Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
17	Dealer's Discount	9,2	Numeric **Positional** – right-justify and zero-fill.	If no Dealer's Discount: • Positional – blank fill • Delimited – empty filled
18	Net State Tax Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
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 Fee	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
21	Total State, Local and Prepaid Wireless Tax Due	92	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
22	Penalty	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
23	Interest	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
24	Total Amount Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
25	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
26	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
27	Payment Amount	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
28	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-9CO (For Periods Prior to 07/2013)
Consolidated Sales and Use Tax Return

Information from the ST-9B Schedule of Local Taxes is <u>required</u> 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 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 **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	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 and zero-fill.	Amount must be 0.00 or positive.

16	Total State Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
17	Dealer's Discount	9,2	Numeric **Positional** – right-justify and zero-fill.	If no Dealer's Discount: • Positional – blank fill • Delimited – empty filled
18	Net State Tax Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
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 Fee	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
21	Total State, Local and Prepaid Wireless Tax Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
22	Penalty	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
23	Interest	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
24	Total Amount Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
25	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
26	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
27	Payment Amount	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
28	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-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 (Ex. –1000.00).
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 (Ex. –1000.00).
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 (Ex. –1000.00).
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 (Ex. –1000.00).
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 Ex. August equals 08/2017.
2	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
3	Name	40 (max)	Alphanumeric	Business Name
4	Vendor ID	4	Numeric **Positional** – left-justify and blank fill.	4-digit NACTP number If no NACTP number: • Positional – blank fill • Delimited – empty field
5	Gross Sales and/or Rentals	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
6	Personal Use	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
7	Exempt State Sales and Other Deductions	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
8	Total Taxable State Sales and Use	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
9	State Food Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
10	State Food Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
11	State General Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
12	State General Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
13	State Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
14	Dealer's Discount	9,2	Numeric **Positional** – right-justify and zero-fill.	If no Dealer's Discount: • Positional – blank fill • Delimited – empty field

15	Net State Sales Tax Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
16	Northern Virginia Regional Transportation Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
17	Northern Virginia Regional Transportation Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
18	Hampton Roads Regional Transportation Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
19	Hampton Roads Regional Transportation Tax	9,2,	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
20	Total State and Regional ax	9,2,	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
21	Local Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
22	Local Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
23	Total State, Regional and Local Tax Amount Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
24	Number of Prepaid Wireless Items Sold	8	Numeric	Amount must be 0 or a positive number. Do NOT enter a decimal for this field.
25	Prepaid Wireless Fee	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
26	Total Taxes and Fees	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
27	Penalty	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
28	Interest	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
29	Total Amount Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
30	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

31	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
32	Payment Amount	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
33	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-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 (Ex. –1000.00).
4	Personal Use	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex. –1000.00).
5	Exempt State Sales and Other Deductions	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex. –1000.00).
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 (Ex. –1000.00).
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 (Ex. –1000.00).
8	Taxable Local Sales	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex. –1000.00).
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 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 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 **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

16	Net State Tax Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
17	Northern Virginia Regional Transportation Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
18	Northern Virginia Regional Transportation Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
19	Hampton Roads Regional Transportation Taxable Amount	9,2	Numeric **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	Total State and Regional Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
22	Local Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
23	Local Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
24	Total State, Regional and Local Tax Amount Due	92	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
25	Number of Prepaid Wireless Items Sold	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
26	Prepaid Wireless Fee	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
27	Total Taxes and fees	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
28	Penalty	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
29	Interest	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
30	Total Amount Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
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 **Positional** – left-justify blank fill.	Leading zeroes must be included. If payment amount is 0.00: • Positional – blank fill • Delimited – empty field
33	Payment Amount	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
34	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 (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 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 **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

16	Net State Tax Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
17	Northern Virginia Regional Transportation Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
18	Northern Virginia Regional Transportation Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
19	Hampton Roads Regional Transportation Taxable Amount	9,2	Numeric **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	Total State and Regional Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
22	Local Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
23	Local Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
24	Total State, Regional and Local Tax Amount Due	92	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
25	Number of Prepaid Wireless Items Sold	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
26	Prepaid Wireless Fee	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
27	Total Taxes and Fees	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
28	Penalty	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
29	Interest	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
30	Total Amount Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
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 **Positional** – left-justify blank fill.	Leading zeroes must be included. If payment amount is 0.00: • Positional – blank fill • Delimited – empty field
33	Payment Amount	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
34	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-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 **Positional** – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex. –1000.00).
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 (Ex. –1000.00).
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 (Ex. –1000.00).
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 (Ex. –1000.00).
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 (Ex. –1000.00).
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 (Ex. –1000.00).
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 Ex. August equals 08/2018.
2	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
3	Name	40 (max)	Alphanumeric	Business Name
4	Vendor ID	4	Numeric **Positional** – left-justify and blank fill.	4-digit NACTP number If no NACTP number: • Positional – blank fill • Delimited – empty field
5	Gross Sales and/or Rentals	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
6	Personal Use	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
7	Exempt State Sales and Other Deductions	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
8	Total Taxable State Sales and Use	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
9	State Food Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
10	State Food Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
11	State General Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
12	State General Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
13	State Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
14	Dealer's Discount	9,2	Numeric **Positional** – right-justify and zero-fill.	If no Dealer's Discount: • Positional – blank fill • Delimited – empty field

15	Net State Sales Tax Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
16	Northern Virginia Regional Transportation Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
17	Northern Virginia Regional Transportation Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
18	Hampton Roads Regional Transportation Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
19	Hampton Roads Regional Transportation Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
20	Historic Triangle Regional Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
21	Historic Triangle Regional Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
22	Total State and Regional ax	9,2,	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
23	Local Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
24	Local Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
25	Total State, Regional and Local Tax Amount Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
26	Number of Prepaid Wireless Items Sold	8	Numeric	Amount must be 0 or a positive number. Do NOT enter a decimal for this field.
27	Prepaid Wireless Fee	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
28	Total Taxes and Fees	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
29	Penalty	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
30	Interest	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
31	Total Amount Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
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 **Positional** – left-justify blank fill.	Leading zeroes must be included. If payment amount is 0.00: • Positional – blank fill • Delimited – empty field
34	Payment Amount	8,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
35	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-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 (Ex. –1000.00).
4	Personal Use	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex. –1000.00).
5	Exempt State Sales and Other Deductions	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex. –1000.00).
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 (Ex. –1000.00).
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 (Ex. –1000.00).
8	Taxable Local Sales	9,2	Numeric	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex. –1000.00).
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-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 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	If no Dealer's Discount: • Positional – blank fill

			and zero-fill.	• Delimited – empty filled
16	Net State Tax Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
17	Northern Virginia Regional Transportation Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
18	Northern Virginia Regional Transportation Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
19	Hampton Roads Regional Transportation Taxable Amount	9,2	Numeric **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 and zero-fill.	Amount must be 0.00 or positive.
22	Historic Triangle Regional Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
23	Total State and Regional Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
24	Local Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
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 and zero-fill.	Amount must be 0.00 or positive.
28	Prepaid Wireless Fee	9,2	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 and zero-fill.	Amount must be 0.00 or positive.

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

16	Net State Tax Due	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
17	Northern Virginia Regional Transportation Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
18	Northern Virginia Regional Transportation Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
19	Hampton Roads Regional Transportation Taxable Amount	9,2	Numeric **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 and zero-fill.	Amount must be 0.00 or positive.
22	Historic Triangle Regional Tax	9,2,	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
23	Total State and Regional Tax	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
24	Local Taxable Amount	9,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0.00 or positive.
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 and zero-fill.	Amount must be 0.00 or positive.
28	Prepaid Wireless Fee	9,2	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 and zero-fill.	Amount must be 0.00 or positive.
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 **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-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 **Positional** – right-justify and zero-fill.	Amount can be positive or negative. Negative amount must have a floating negative symbol (Ex. –1000.00).
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 (Ex. –1000.00).
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 (Ex. –1000.00).
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 (Ex. –1000.00).
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 (Ex. –1000.00).
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 (Ex. –1000.00).
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 2nd and 3rd digit Ex. 99-9999999
3	PTE 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 End Date is entered, Begin Date must be entered.
4	PTE 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 Begin Date is entered, End Date must be entered.
5	PTE Name	40	Alphanumeric	PTE Name
6	PTE Address - Line 1	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 5th and 6th digit Ex. 12345 or 12345-6789
11	Final Return Indicator	1	Indicator	Indicator can be Y, N or blank. "Y" equals VK-1 data belongs to Final 502 Return
12	Amended Return Indicator	1	Indicator	Indicator can be Y, N or blank. "Y" equals VK-1 data belongs to Amended 502 Return
13	Unified Nonresident Return Indicator	1	Indicator	Indicator can be Y, N or blank. "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.

16	Owner FEIN or SSN	11	Numeric/Character **Positional** – right-justify and blank-fill.	May be FEIN or SSN Ex. 99-9999999 or 999-99-9999 9 digit SSN First dash (–) between 3rd and 4th digit and second dash (–) between 6th and 7th digit. 9 digit FEIN Dash (–) between 2nd and 3rd digit Ex. 99-9999999 or 999-99-9999
17	External ID Type	1	Type	Type may be S or F • "S" equals Social Security Number or equivalent Owner identification number • "F" equals FEIN of Owner
18	Owner Name	40	Alphanumeric	Owner Name
19	Owner Address - Line 1	100	Alphanumeric	Address
20	Owner Address - Line 2	40	Alphanumeric	Address
21	Owner City or Town	40	Alphanumeric	City
22	Owner State	2	State Code Abbreviation	2 character Code For foreign addresses, "FF" is acceptable when no equivalent 2 character code exists.
23	Owner Zip Code	10	Numeric/Character	Code can be 5 digits or 9 digits (5 digits with 4 digit extension). For 9 digits, dash (–) between 5th and 6th digit Ex. 12345 or 12345-6789
24	Date Owner Acquired Interest in PTE	10	Numeric/Character	MM/DD/YYYY Ex. 03/01/2011
25	Owner Entity Type	3	Type	3 character type Type must equal RES, NON, PG, PL, LL, LP, SC, CC, TE or OB.
26	Owner Participation Type	3	Type	Type must equal GPT, LPT, LLM, SHR or OTR.
27	Owner Participation Percentage	3,2	Numeric **Positional** – right-justify and zero-fill.	Amount must be between 0.00 and 100.00
28	Amount Withheld by PTE for Owner	11	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0 or a positive whole number. Do NOT enter a decimal for this field.
29	Exemption Code	2	Numeric	2 digit code must equal 01, 02, 03, 04, 05 or 06 If no 2 digit code: • Positional – blank fill • Delimited – empty field
30	Total of Taxable Income Amounts	11	Numeric **Positional** – right-justify and zero-fill.	Amount can be 0, a positive whole number or negative whole number. Negative amount must have a floating negative symbol (Ex. –1000). Do NOT enter a decimal for this field.
31	Total of Deductions	11	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0 or a positive whole number. Do NOT enter a decimal for this field.
32	Tax-exempt Interest Income	11	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0 or a positive whole number. Do NOT enter a decimal for this field.

33	Income Allocated to VA	11	Numeric **Positional** – right-justify and zero-fill.	Amount can be 0, a positive whole number or negative whole number. Negative amount must have a floating negative symbol (Ex. −1000). Do NOT enter a decimal for this field.
34	Income Allocated Outside of VA	11	Numeric **Positional** – right-justify and zero-fill.	Amount can be 0, a positive whole number or negative whole number. Negative amount must have a floating negative symbol (Ex. −1000). Do NOT enter a decimal for this field.
35	Apportionable Income	11	Numeric **Positional** – right-justify and zero-fill.	Amount can be 0, a positive whole number or negative whole number. Negative amount must have a floating negative symbol (Ex. −1000). Do NOT enter a decimal for this field.
36	VA Apportionment Percentage	3,6	Numeric	Amount must be between 0.000001 and 100.00
37	Total VA Additions - Owners Share	11	Numeric **Positional** – right-justify and zero-fill.	Amount can be 0, a positive whole number or negative whole number. Negative amount must have a floating negative symbol (Ex. −1000). Do NOT enter a decimal for this field.
38	Total VA Subtractions - Owners Share	11	Numeric **Positional** – right-justify and zero-fill.	Amount can be 0, a positive whole number or negative whole number. Negative amount must have a floating negative symbol (Ex. −1000). Do NOT enter a decimal for this field.
39	Total Nonrefundable Credits	11	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0 or a positive whole number. Do NOT enter a decimal for this field.
40	Total Refundable Credits	11	Numeric **Positional** – right-justify and zero-fill.	Amount must be 0 or a positive whole number. Do NOT enter a decimal for this field.
41	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

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.*