

Virginia Department of Taxation

Substitute Forms Specifications

500V – Corporate Income Tax Payment Coupon

*Attention: All 500V payments and vouchers / returns must be made electronically.
Paper vouchers are only allowed for customers with an approved waiver.*

Special Notes

- Document ID – 500
- Barcode – No
- Rounding – Yes; the length of 15 for numeric fields includes the 2 places for the “.00” rounded cents.
- Due Date
 - All except Nonprofits – 15th of the 4th month following end of taxable year
 - Nonprofits – 15th of the 6th month following end of taxable year
- Neither the OCR Line nor the Account Number field may contain dashes or hyphens (-).
- Review the instructions provided via the [main Forms page](#) when computations are required and/or when amount/numbers must be transferred to/from another form.

Use the [Check Digit Calculator](#) to determine the correct digit used in the applicable section of the OCR Line.

OCR Table

Example – 35XXXXXXXXX1001D 505VVVV 1YYMMD

Section	Length	Position	Format / Data	Description / Details
Tax Code	2	Col. 6, Row 52	Numeric	35
FEIN	9		Numeric	XXXXXXXXX = 9 digits or V with 8 digits
External ID Type	1		Numeric	1 = indicates the 9 digits before it as the FEIN
Account Suffix	3		Numeric	001
Check Digit (for Account Number)	1		Numeric	D = Check Digit Calculator result
Blank Space	1		N/A	
Doc ID (for OCR Line)	3		Numeric	505
Vendor ID	4		Numeric	VVVV = 4 digits of the NACTP Vendor ID code
Blank Space	1		N/A	
Filing Period	5		Date (1YYMM)	Ending date of the Filing Period 1 = Century, YY = Tax Year, MM = Month
Check Digit (for Filing Period)	1		Numeric	D = Check Digit Calculator result

Form Table

Field	Length	Justified / Position	Format	Negative Allowed?	Description / Details
OCR Line	31	Col. 6, Row 52	Numeric	N/A	See OCR Table for details
Federal Employer's ID Number	9	Left	Alphanumeric	N/A	9 digits or V with 8 digits
Name of Corporation	40	Left	Alphanumeric	N/A	Name of customer
First 4 Letters of Corp Name	4	Left	Alphanumeric	N/A	First 4 Letter of customer name
Address (Number & Street)	40	Left	Alphanumeric	N/A	Street address of customer
Address (con't)	40	Left	Alphanumeric	N/A	Street address of customer
City, State & ZIP Code	52	Left	Alphanumeric	N/A	City, State Abbreviation & ZIP Code of customer
Month Ending (Calendar Year)	2	Left	Date	N/A	12 = Month
Year Ending (Calendar Year)	4	Left	Date	N/A	YYYY = Year
Month Ending (Fiscal Year)	2	Left	Date	N/A	MM = Month
Year Ending (Fiscal Year)	4	Left	Date	N/A	YYYY = Year
Month Ending (Short Taxable Year)	2	Left	Date	N/A	MM = Month
Year Ending (Short Taxable Year)	4	Left	Date	N/A	YYYY = Year
Amount of this Payment	15	Right Col. 60, Row 60	Numeric	No	Amount

5 1 5 2 3 4 5 6 5 7 8
 0 0 0 0 0 0 0 0 0 0 0 0
 5 10 5 20 5 30 5 40

5 **FORM 500V** **Virginia Corporation Income Tax Payment Voucher** 5
 (DOC ID 500) Virginia Department of Taxation
 P.O. Box 1500, Richmond, VA 23218-1500
 (804) 367-8037

50 **Attention: Payment must be made electronically through the e-File system, eForms, or with an ACH credit from your bank. Use this voucher only if you have an approved waiver.** 50

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FEIN	
Name of Corporation	First 4 letters of Corp. name
Address (Number and Street)	
Address (continued)	
City, State, and ZIP Code	
Date	Phone Number

Enter the ending month (numerical) and year.

Month Ending	Year Ending
12	

OR;
OR; 5
Short taxable year:

60 Amount of this payment 60
 \$ 6 7 0 0
 5 0 5 0 5 0