# Quick Reference: Form 770 - Tax Year 2023

## Types:
- **Category 3:** Tax Due return received with or without payment
- **Category 4:** Refund returns

## Process as Direct File:
- eFile indicator of **XXXXX** on Form 770 is shown in the bottom right portion of the return below Line 11.
  - If the indicator **XXXXX** is printed on the return, highlight the indicator using a <mark>YELLOW</mark> highlighter.
- Return's address doesn't belong in your locality.

## Key Items to Review:
- Local Tax Due Returns
  - LTD bubble must be filled/"X" entered on LTD line.
  - Payment amount (or ZERO/"0") must be entered on the $_____ line.
- Locality Code – the proper 3-digit FIPS Code must be entered.
- FEIN must be shown.
- Resident/Nonresident indicator – ensure proper box is checked if blank.
- Review for Credit for Tax Paid to Another State on Schedule 1, line 5(d).
  - If claimed and the total credit is equal to or greater than $500, code "**MX**"
- Form 760C or 760F – if included code "**CX**"
- Farmer, Fisherman, and Merchant Seaman checkbox is checked:
  - Return filed on or before April 15, 2024 - code "**IX**"
  - Return filed after April 15, 2024 - code "**UX**"
- Determine if the return is timely or late.

## Group Returns in Stacks:
- *Timely* screened Farmer, Fisherman, Merchant Seaman returns.
- *Late* screened Farmer, Fisherman, Merchant Seaman returns.
- *All other* screened returns to be handled a**s LOCAL** returns**.**
- *Returns to be handled as **DIRECT** file returns.*

## Transmittal to Virginia Tax:
- Complete a LAP-SORT 1 or LAP-SORT 2 form for each stack of returns.
- Rubberband the returns in each stack together.

Virginia Tax