

# Virginia Department of Taxation

## Substitute Forms Specifications

### VK-1 Consolidated – PTE Tax Schedule Summary

*Attention: All PTE Tax VK-1 schedules must be made electronically.*

*Paper schedules are only allowed for customers with an approved waiver. PTET returns and schedules must be filed electronically.*

PTE's reporting 10 or more owners must use this Consolidated form, which allows multiple VK-1 owners to be reported on one summary sheet while maintaining the taxpayer disclosure agreement. This version of the form **may only be used with paper submissions** with approved waivers and PTE must not send the summary sheet(s) to its owners due to the taxpayer's disclosure agreement.

Users must adhere to the requirements set forth in this document and in the Excel template and the PDF versions of the VK-1 Consolidated form. This includes formatting, page orientation, column widths, row heights, etc.

#### Special Notes

- Barcode – Yes; barcodes are provided in the Excel template and PDF versions of the VK-1 Consolidated form.
- Printing – the print area must be set to include the entire form layout.
- Rounding – Yes; the length of the numeric fields includes the 2 places for the cents.
- Neither the FEIN nor the SSN field may contain dashes or hyphens (-).
- Review the consolidated instructions provided via the [main Forms page](#) when computations are required, when codes are required and/or when amount/numbers must be transferred to/from another form.

#### 1D Barcode Table

Page 1 – Barcode Translation Example – V A 0 V K 1 1 2 2 8 8 8

Page 2 – Barcode Translation Example – V A 0 V K S 2 2 2 8 8 8

Section	Length	Position	Format / Data	Description / Details
State ID	2	1D Barcode	Alpha	VA
Form ID	4	1D Barcode	Numeric	VK1 = Page 1, VKS = Page 2
Page Number	1	1D Barcode	Numeric	1 = Page 1, 2 = Page 2
Current Tax Year	2	1D Barcode	Numeric	22 = Current Tax Year
VA Tax Department Web Form ID	3	1D Barcode	Numeric	888

#### Form Table

Field	Length	Justified / Position	Column	Format	Negative Allowed	Description / Details
Tax Year	4	Left	A	Date	N/A	YYYY = 2022
PTE's Name	15	Left	A	Alphanumeric	N/A	Name of PTE
PTE/PTET's FEIN	9	Left	B	Alphanumeric	N/A	9 digits or V with 8 digits
1D Barcode – Page 1	N/A	Right	Top Right	Barcode	N/A	See Special Notes & 1D Barcode Table
Amended Checkbox	1	N/A	A	Checkbox	N/A	Display "X" if applicable
Reason Code	2	Center	A	Numeric	N/A	2 digit code
Nonresident Return Checkbox	1	N/A	A	Checkbox	N/A	Display "X" if applicable
Name	26	Left	A	Alphanumeric	N/A	Name of shareholder
Address (Number & Street)	26	Left	A	Alphanumeric	N/A	Street address of shareholder
City, State & ZIP Code	26	Left	A	Alphanumeric	N/A	City, State Abbreviation & ZIP Code of shareholder
FEIN or SSN	9	Left	B	Alphanumeric	N/A	9 digits or V with 8 digits (FEIN)
Line a	10	Center	C	Date	N/A	MM/DD/YYYY
Line b	3	Center	D	Alpha	N/A	2 – 3 character code
Line c	3	Center	E	Alpha	N/A	3 character code
Line d	6	Center	F	Numeric	No	XXX.XX% (decimal and % sign included)
Line e	9	Center	G	Numeric	No	Amount
Line f	2	Center	H	Numeric	N/A	2 digit code
PTE's FEIN	9	Left	B	Alphanumeric	N/A	9 digits or V with 8 digits (Repeats on Page 2)
PTE's Name	15	Left	A	Alphanumeric	N/A	Name of PTE
1D Barcode – Page 2	N/A	Right	Top Right	Barcode	N/A	See Special Notes & 1D Barcode Table
FEIN or SSN	9	Left	B	Alphanumeric	N/A	9 digits or V with 8 digits (FEIN) (Repeats on Page 2)
Line 1, Total Taxable Income Amounts	9	Center	I	Numeric	Yes	Amount
Line 2, Total Deductions	9	Center	J	Numeric	No	Amount
Line 3, Tax Exempt Interest Income	9	Center	K	Numeric	No	Amount
Line 4, Income Allocated to VA	9	Center	L	Numeric	Yes	Amount
Line 5, Income Allocated Outside of VA	9	Center	M	Numeric	Yes	Amount
Line 6, Apportionable Income	9	Center	N	Numeric	Yes	Amount
Line 7, VA Apportionment Percentage	6	Center	O	Numeric	No	XXX.XX% (decimal and % sign included)

Line 13, Total Additions	6	Center	P	Numeric	No	Amount
Line 18, Total Subtractions	6	Center	Q	Numeric	Yes	Amount
Part IV, Line 1, Refundable Credits	6	Center	R	Numeric	No	Amount