Prepare Returns for Transmittal to Virginia Tax

Process

[TRANSMIT LOCAL FILE RETURNS TO VIRGINIA TAX](#)

Effective Date

01/01/2025

Purpose

This task is performed to ensure that bundles of work to be transmitted to Virginia Tax are accurately identified. The Commissioner of Revenue's Office Locality Representative performs this task when a specific group of returns has been screened and are ready to be transmitted to Virginia Tax for processing.

Special Notes

- Bundles of returns are sorted by Category and Form Type by the Locality Representative who is responsible for transmitting returns to Virginia Tax.
- **Each bundle of returns must have only ONE identifying coversheet on it:**
  - A **LAP-Sort 1** sheet (local returns) identifies the returns as being screened by the locality i.e. the returns will be considered local file by Virginia Tax.
  - A **LAP-Sort 2** sheet identifies the returns/items in the group which have NOT BEEN SCREENED/PROCESSED BY THE LOCALITY i.e. these items will be handled as direct file by Virginia Tax.
  - A **LOCAL AR ACCEPTED** (GREEN) group control document identifies the returns as **ACCEPTED** accelerated refund returns processed by the locality.
    NOTE: DO NOT INCLUDE a LAP-Sort 1 sheet AND a Local AR Accepted group control document when transmitting a bundle of accepted refund returns to Virginia Tax.
  - A **LOCAL AR DENIED** (PINK) group control document identifies the returns as **DENIED** accelerated refund returns processed by the locality.
    NOTE: DO NOT INCLUDE a LAP-Sort 1 sheet AND a Local AR Denied group control document when transmitting a bundle of denied refund returns to Virginia Tax.
- Farmer, Fisherman, and Merchant Seaman returns must be bundled separately to ensure they receive special handling at Virginia Tax.
- Bundles of items identified as **Category 7** (Direct File) documents will not be sorted by tax type or tax year. Please refer to TASK: [Open and Sort Mail](#).
- Each bundle of Category 7 (Direct file) documents must have a LAP Sort-2 document secured to the front of the bundle.

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Procedure

Responsibility
Commissioner of Revenue's Office Locality Representative

Steps
1. Receive the bundles of screened local returns from designated personnel.
2. Retrieve the Farmer, Fisherman, and Merchant Seaman bundles.
   A. Review each bundle and verify that the documents are Farmer, Fisherman, and Merchant Seaman returns.
   B. Ensure that a LAP-Sort 1 is secured to each group of Farmer, Fisherman, and Merchant seaman returns.
      1) If a LAP-Sort 1 form is not secured to the front of the documents,
         a. obtain a LAP-Sort 1 form and complete it for the group of returns.
         b. Place the completed form on top of the group of the documents.
         c. Rubberband the documents together/paperclip the documents together.
   C. Attach a note indicating "Farmer, Fisherman or Merchant Seaman" to the bundle.
   D. Go to **STEP 11**.
3. Retrieve the bundle of **Direct File** work.
   NOTE: These returns/documents should have a LAP-Sort 2 form secured to the front/top of the bundle.
   A. If a LAP-Sort 2 form is not secured to the front of the bundle, obtain and complete a Form LAP-Sort 2. (Please refer to FORM: LAP-Sort 2.)
   B. Place the completed LAP-Sort 2 on top of the bundle of Direct File documents.
   C. Rubberband the documents together/paperclip the documents together.
   D. Go to **STEP 11**.
4. Retrieve the remaining bundles of local file returns.
   A. If a LOCAL AR ACCEPTED (GREEN) group control document is secured to the front of the bundle,
      1) Place the bundle aside.
      2) Go to **STEP 11**.
   B. If a LOCAL AR DENIED (PINK) group control document is on top of the bundle,
      1) Place the bundle aside.
      2) Go to **STEP 11**.
   C. If handling other screened bundles of returns, go to **STEP 5**.
5. Retrieve a bundle of screened local returns.
6. Remove the rubberband/paperclip from the bundle and place it aside.
7. Count the number of returns in the bundle.
8. Obtain and complete a LAP-Sort 1 form as follows:
   A. Enter the number of returns in the bundle in the upper left hand corner of the form.
   B. Enter the FIPS code of the locality in the box in the upper right hand corner of the form.
   C. Circle either TIMELY or LATE, as appropriate.
   D. Circle the appropriate "Form Type."
   E. Circle the "Bottom Line Type" associated with the returns (Refund/Tax Due/Zero Balance).
9. Place the completed Form LAP-Sort 1 on top of the bundle and bind the documents together with a rubberband/paperclip.

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10. Repeat **STEPS 5** through **9** until all bundled documents have been prepared for shipping.
11. Place the bundled documents in the designated area for transmittal to Virginia Tax.

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