Prepare Returns for Transmittal to Virginia Tax

Process

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

Effective Date

01/01/2024

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.
- Farmer, Fisherman, and Merchant Seaman returns must be bundled separately to ensure they receive special handling at Virginia Tax.
- Bundles of items screened for **Category 7** (Direct File) will not be sorted by tax type or tax year. Please refer to TASK[: Open and Sort Mail.](#)

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. Verify that these are Farmer, Fisherman, and Merchant Seaman returns.
    B. Ensure that a [LAP-SORT 1](#) is secured to each group of returns.
    C. Attach a note indicating "Farmer, Fisherman or Merchant Seaman" to the bundle.
    D. Place the bundles aside in the designated area for transmittal to Virginia Tax.
3. Retrieve the bundle of **Direct File** work.
    NOTE: These returns should have a LAP-Sort 2 form secured to the front/top of the bundle.
    A. If a LAP-SORT 2 form is not attached to 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 work.
    C. Rubberband the documents together/paperclip the documents together.
    D. Go to **STEP 11**.

4. Retrieve the remaining bundles of returns.
   A. If a [LOCAL AR ACCEPTED-GREEN group control document](#) is on top of a 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 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/secure the documents with a paper clip.
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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