



COMMONWEALTH of VIRGINIA

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TO: **Agency Fiscal Officers & CAPP Manual Users**

FROM: Amanda Simpson, Director, Compliance Oversight and Federal Reporting,
Department of Accounts

SUBJECT: **Commonwealth Accounting Policies and Procedures (CAPP) Manual—
Update No. 186 / 20320 Information Returns Reporting**

**One Topic
Revised**

Information Returns Reporting summary of changes updated is listed below:

- Page 6: update to the number of returns that must be filed electronically to the IRS (now 10 or more)
- Page 8 and 37: addition of forms 1097, 3931, and 3922 that paper filers must send Copy A with separate Form 1096
- Page 32 and 36: update to penalties imposed for returns filed with missing or incorrect information
- Page 37: updated instructions for using a relay service for the deaf and hard-of-hearing

**Status
Summary
Sheet**

An updated *Status Summary Sheet* is shown on our web site and displays the following for each *CAPP Manual* topic:

- Number and Title
- Page Length
- Latest Revision Date

https://www.doa.virginia.gov/reference/CAPP/Status_Summary.pdf

**DOA's CAPP
Manual
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