

## Form VA-6 Employer's Annual or Final Summary of Virginia Income Tax Withheld Return

**Due Date Change:** The 2014 Appropriation Act changed the annual due date for filing Form VA-6 and copies of Forms W-2 and 1099 to January 31.

**Electronic Filing Mandate:** All employers must file all returns and make all payments electronically using eForms, Virginia Tax Online Services, Web Upload or ACH Credit. Employers must also file Forms W-2 and 1099 electronically. See [www.tax.virginia.gov](http://www.tax.virginia.gov) for information on these electronic filing options.

If you are unable to file and pay electronically, you may request a temporary waiver. A waiver form is available for download on the Department's website. The request must provide your business name, Virginia tax account number, contact person, phone number, mailing address, the reason for the request, and the date when you will be able to file and pay electronically. Fax your request to (804) 367-3015.

**General:** All employers are required to electronically file an annual Form VA-6 Summary of Virginia Income Tax Withheld. In addition, all employers are required to electronically submit the equivalent of the state copy of the Forms W-2 and 1099 that were provided to each employee. All employers must submit their Form VA-6 and remit any additional payments owed electronically. Go to [www.tax.virginia.gov](http://www.tax.virginia.gov) for more information.

**Filing Procedure:** Form VA-6 and Forms W-2 and 1099 must be filed by January 31 of the year following the calendar year in which taxes were withheld from employees or if the employer's business is terminated during the year, within 30 days after the last month in which wages were paid. **A return must be filed even if no tax is due.**

If your bank does not honor any payment to the Department, the Department may impose a penalty of \$35 as authorized by Va. Code § 2.2-614.1. This penalty is in addition to other penalties such as for late payment of a tax.

**Change of Address/Out-of-Business:** For a change of business name or address or to notify the Department that you are no longer liable for Withholding, use Virginia Tax Online Services at [www.tax.virginia.gov](http://www.tax.virginia.gov).

**Questions:** If you have any questions about this return, call (804) 367-8037, or write the **Virginia Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115**.

### Preparation of Return

**Lines 1 through 12: Monthly Filers** – Enter the amount of Virginia income tax paid each month, excluding penalty and interest.

**Quarterly Filers** – Enter the amount paid each quarter on Lines 3, 6, 9, and 12, excluding penalty and interest.

**Semi-Weekly Filers** – Enter the amount of Virginia income tax withheld each quarter as shown on Form VA-16, excluding penalty and interest.

**Seasonal Filers** – Enter the amount of Virginia income tax paid each month, excluding penalty and interest.

**Line 13:** Enter the total of Lines 1 through 12.

**Line 14:** Enter the total of Virginia income tax withheld as shown on Forms W-2 and 1099, State copy.

**Line 15:** If Line 13 is less than Line 14, enter the difference. If Line 13 is larger than Line 14, attach an explanation to your return.

**Line 16:** Enter the total number of Forms W-2 and 1099 (State copy) associated with this return.

Make checks payable to VA Department of Taxation. Mail to **Virginia Department of Taxation, P.O. Box 27264, Richmond, VA 23261-7264**.

### Worksheet for Employer's Annual or Final Summary of Virginia Income Tax Withheld

Complete this worksheet and transfer the line information to the corresponding line numbers on Form VA-6. **Retain the worksheet for your records.**

|                                                |  |  |                                                                                                                 |  |  |
|------------------------------------------------|--|--|-----------------------------------------------------------------------------------------------------------------|--|--|
| 1. <b>January</b><br>Virginia Income Tax Paid  |  |  | 9. <b>September</b><br>Virginia Income Tax Paid                                                                 |  |  |
| 2. <b>February</b><br>Virginia Income Tax Paid |  |  | 10. <b>October</b><br>Virginia Income Tax Paid                                                                  |  |  |
| 3. <b>March</b><br>Virginia Income Tax Paid    |  |  | 11. <b>November</b><br>Virginia Income Tax Paid                                                                 |  |  |
| 4. <b>April</b><br>Virginia Income Tax Paid    |  |  | 12. <b>December</b><br>Virginia Income Tax Paid                                                                 |  |  |
| 5. <b>May</b><br>Virginia Income Tax Paid      |  |  | 13. <b>Total Payments</b><br>(Add Lines 1 through 12)                                                           |  |  |
| 6. <b>June</b><br>Virginia Income Tax Paid     |  |  | 14. <b>Total Virginia Income Tax Withheld</b><br>Enter the total Virginia Tax withheld on<br>Forms W-2 and 1099 |  |  |
| 7. <b>July</b><br>Virginia Income Tax Paid     |  |  | 15. <b>Additional Payment</b><br>Line 13 less Line 14*                                                          |  |  |
| 8. <b>August</b><br>Virginia Income Tax Paid   |  |  | 16. <b>Total Number of Statements</b><br>Enter the number of Forms W-2 and 1099<br>associated with this return  |  |  |

\* If Line 13 is larger than Line 14, please attach an explanation of the overpayment to your return. Detach at dotted line below.  
**DO NOT SEND ENTIRE PAGE.**

## Form VA-6

(DOC ID 306)

For assistance, call (804) 367-8037.

## Employer's Annual or Final Summary of Virginia Income Tax Withheld Return

|               |          |
|---------------|----------|
| Calendar Year | Due Date |
|---------------|----------|

|        |  |        |  |         |  |
|--------|--|--------|--|---------|--|
| 1. Jan |  | 5. May |  | 9. Sep  |  |
| 2. Feb |  | 6. Jun |  | 10. Oct |  |
| 3. Mar |  | 7. Jul |  | 11. Nov |  |
| 4. Apr |  | 8. Aug |  | 12. Dec |  |

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|          |       |          |  |
|----------|-------|----------|--|
| ACCT NO. | FEIN  |          |  |
| NAME     |       |          |  |
| ADDRESS  |       |          |  |
| CITY     | STATE | ZIP CODE |  |

13. **Total Payments**  
Add Lines 1 - 12

14. **Total VA Tax**  
**Withheld**

15. **Additional**  
**Payment**  
Lines 13 - 14

☐ Check if payment made electronically.

16. **Total Number of Statements**  
Number of W-2 and 1099  
statements associated with  
this return.

Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone Number \_\_\_\_\_