

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

General: Form VA-6 must be filed by all employers registered or required to withhold Virginia income tax from wages paid to employees. **Form VA-6 must be filed annually and Form W-2 and 1099, State copy, must be filed for EACH employee the employer had during the year.** Effective July 1, 2011 beginning with the 2011 VA-6 due February 28, 2012 all employers who qualify as a semi-weekly filer must submit their VA-6 and withholding statements and remit any additional payments owed electronically. Effective January 1, 2012, employers who furnish 50 or more employee withholding statements must file the W-2 statements electronically. If you have less than 50 employees you are not required to file your W-2s electronically, however, we encourage you to do so. The VA-6 may be filed electronically using Web Upload or iFile. To electronically file W-2 data, use Web Upload. Go to www.tax.virginia.gov for more information.

Filing Procedure: Form VA-6 and Forms W-2 and 1099, State copy, must be filed by February 28 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. Payments may be made electronically using EFT Credit or Debit applications or by using Web Upload or iFile. Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred. A return must be filed even if no tax is due. If you chose to submit your VA-6 return on paper or are not required to file your W-2s electronically, mail them to **Virginia Department of Taxation, P.O. Box 1278, Richmond, Virginia 23218-1278.**

Change of Address/Out-of-Business: If you change your business mailing address or close your business, fax a completed Form R-3, Registration Change Request, or a letter to (804) 367-2603. If a fax is not available, mail to the Virginia Department of Taxation, P.O. Box 1114,

Richmond, Virginia 23218-1114. A Form R-3 can be obtained at www.tax.virginia.gov or by calling the Forms Request Unit at (804) 440-2541.

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

Preparation of Return

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

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

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

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

Line 13: Enter the total of Lines 1 thru 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 of the overpayment to your return.

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

Declaration and Signature: Be sure to sign, date and enter your phone number on the reverse side of the return in the space indicated.

Work Sheet For Employer's Annual or Final Summary of Virginia Income Tax Withheld

Complete this work sheet and transfer line information to the corresponding line numbers on Employer's Annual or Final Summary of Virginia Income Tax Withheld (VA-6) below. See instructions for additional information. **Retain the work sheet for you records.**

1. January Virginia Income Tax Paid		
2. February Virginia Income Tax Paid		
3. March Virginia Income Tax Paid		
4. April Virginia Income Tax Paid		
5. May Virginia Income Tax Paid		
6. June Virginia Income Tax Paid		
7. July Virginia Income Tax Paid		
8. August Virginia Income Tax Paid		

9. September Virginia Income Tax Paid		
10. October Virginia Income Tax Paid		
11. November Virginia Income Tax Paid		
12. December Virginia Income Tax Paid		
13. Total Payments (Add Lines 1 through 12)		
14. Total Virginia Income Tax Withheld Enter the total Virginia Tax withheld on W-2 and 1099 Statements		
15. Additional Payment Line 13 less Line 14*		
16. Total Number of Statements Enter number of Forms W-2 and 1099 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	

00000000000000000000 3068888 00000

Account Number		FEIN
Name		
Address		
City	State	Zip

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

14. **Total VA Tax Withheld**

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

Check if paid by EFT.

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

I declare that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature _____ Date _____ Phone Number _____

Do not write in the space to the right. ►