

# Employer's Voucher for Payment of Virginia Income Tax Withheld (Semi-Weekly) Special Notice

**Effective July 1, 2011, electronic filing is mandatory for semi-weekly filers. Use this form only if you have been granted a waiver from this requirement.**

**Electronic Filing Mandate:** Effective July 1, 2011 all employers required to file semi-weekly must file all returns and make all payments electronically using Business iFile, Web Upload, EFT Debit and/or EFT Credit. See [www.tax.virginia.gov](http://www.tax.virginia.gov) for information on these electronic filing options.

The Tax Commissioner has the authority to waive the electronic filing/payment requirement should this cause undue hardship for the employer. The waiver must be requested in writing by fax to 804-367-3015 or mail to Virginia Department of Taxation, Hardship Waiver Request, PO Box 27423, Richmond, VA 23261.

**General:** An employer who pays wages to one or more employees is required to deduct and withhold state income tax from those wages. Virginia law substantially conforms to the federal definition of "wages." Therefore, Virginia withholding is generally required on any payment for which federal withholding is required, except amounts paid pursuant to individual retirement accounts and simplified employee pension plans as defined in Sections 7701(a) (37) and 408(c) of the Internal Revenue Code.

**Filing Procedure:** An employer's filing status is determined by the average amount of income tax withheld each month. When registering a business, an employer is asked to estimate this figure so the Department can assign a filing status. Based on that information, the Department assigns a quarterly, monthly, semi-weekly, or seasonal filing status. In addition, all employers must file an annual summary. Employers are not responsible for monitoring their monthly tax liabilities to see if a status change is needed. The Department reviews each account annually and makes any necessary changes. Notices of change in filing status are usually mailed during December of each year and become effective on January 1.

If granted a hardship waiver, payments may be made by check, otherwise your payment must be made electronically, or by Electronic Funds Transfer (EFT). Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.

Paying by EFT eliminates your requirement to submit Form VA-15, however payments must be made by the same dates that the Form VA-15 would have been due. For additional information

regarding EFT, please refer to the Department's Electronic Funds Transfer (EFT) Guide. A guide may be obtained from the Department's website, [www.tax.virginia.gov](http://www.tax.virginia.gov) at (804) 440-2541.

**Semi-Weekly Filing:** If an employer's average monthly withholding tax liability is \$1,000 or more, semi-weekly filing status will be assigned. If the Virginia income tax withheld as of the close of any federal period is more than \$500, a payment must be made within three banking days. Federal cut-off days for withholding deposits are generally Tuesday and Friday of each week. Semi-weekly payments are usually made with Form VA-15, if a hardship waiver has been granted or by EFT. **Do not submit Form VA-15 if no payment is due.** At the end of each calendar quarter, a reconciliation must be filed on Form VA-16, along with payment of any remaining tax due for the quarter.

If granted a waiver mail your VA-15 and payment to **Virginia Department of Taxation, P.O. Box 27264, Richmond, VA 23261-7264.**

**Change of Ownership:** If there has been a change of ownership, do not use the return with the name and account number of the former owner. Send the return with notice of change to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114.** You can register a new dealer and/or locations, by either completing a Form R-1, Business Registration Application, or electronically using iReg on the Department's website, [www.tax.virginia.gov](http://www.tax.virginia.gov). A Form R-1 can be obtained from the Department's website or by calling the Department's Forms Request Unit at (804) 440-2541.

**Change of Address/Out-of-Business:** If you change your business mailing address or discontinue your business, either send a completed Form R-3, Registration Change Request, or a letter to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114.** A Form R-3 can be obtained from the Department's website, [www.tax.virginia.gov](http://www.tax.virginia.gov), or by calling the Department's Forms Request Unit at (804) 440-2541.

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

----- **Detach at dotted line below. DO NOT SEND ENTIRE PAGE.** -----

## Form VA-15 Employer's Voucher For Payment of Virginia Income Tax Withheld (Semi-Weekly) (DOC ID 315) Use this form only if granted a waiver from the electronic filing mandate

For assistance, call (804)367-8037.

FOR QUARTERLY PERIOD ENDING*
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ACCT NO.		
NAME		
ADDRESS		
CITY	STATE	ZIP

**Declaration and Signature**

I declare that this voucher (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 submit Form VA-15 if no payment is due.**

Total Amount Due

\* Please note that this VA-15 form reflects the ending month of the quarterly period in which it is due.

