

Form VA-15 Employer's Voucher for Payment of Virginia Income Tax Withheld (Semi-Weekly)

Electronic Filing Mandate: All employers must file all returns and make all payments electronically using eForms, Business Online Services, Web Upload or ACH Credit. See www.tax.virginia.gov for information on these electronic filing options. Note for employers using the ACH Credit payment method: Ensure your bank deposits the funds in the state's bank account on or before the due date to be considered timely. Do not file a separate Form VA-15.

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. Fax your request to (804) 367-3015.

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. Exceptions include, but are not limited to, amounts paid pursuant to individual retirement accounts and simplified employee pension plans as defined in §§ 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 that 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, Form VA-6. 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.

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. 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.

Do not submit Form VA-15 if no payment is due. If you are granted an electronic filing waiver, make checks payable to the Virginia Department of Taxation and mail your Form VA-15 with payment to:

**Virginia Department of Taxation
P.O. Box 27264
Richmond, VA 23261-7264**

Payments: Returns and payments must be submitted electronically on or before the due date to be considered filed and paid on time. For additional information, please refer to the Department's *Electronic Payment Guide* at www.tax.virginia.gov.

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 the penalty for late payment of a tax.

Change of Ownership: A new employer or new address can be registered online through iReg or by completing Form R-1, Business Registration Application. Visit www.tax.virginia.gov to use iReg or download Form R-1. Forms are also available by calling (804) 367-8037.

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 Virginia Employer Income Tax Withholding, use Business Online Services at www.tax.virginia.gov.

Questions: If you have any questions about this return, call (804) 367-8037 or write to:

**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 CODE

Declaration and Signature

I declare that this voucher 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 Form VA-15 reflects the ending month of the quarterly period in which it is due.

