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. **The Form VA-6 must be accompanied by a Wage and Tax Statement** (Form W-2 and 1099, State copy) for EACH employee (including those for which no taxes were withheld) the employer had during the year. If magnetic tape, diskette or CD is used to provide the W-2 information, the Form VA-6 must accompany it. Both VA-6 and W-2 information may be submitted via Web Upload. Go to **www.tax.virginia.gov** and click on *Web Upload* for more information.

Filing Procedure: Form VA-6 and Forms W-2, 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. Mail Form VA-6 with your payment to the **Virginia Department of Taxation, P.O. Box 1278, Richmond, Virginia 23218-1278**. **A return must be filed even if no tax is due.** Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.

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 web site, **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 return, please call (804) 367-8037 or write the **Virginia Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115.**

Preparation of Return

Lines 1 thru 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 accompanying 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) sent 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 total number of W-2 and 1099 Statements mailed 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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Account Number	FEIN	
Name		
Address		
City	State	Zip

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

Va. Dept. of Taxation VA-6 AR W REV 8/09

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 ofStatements** Number of W-2 and 1099 statements sent with this return.

Do not write in the space to the right. ►