

# Form VA-16 Employer's Quarterly Reconciliation Return of Virginia Income Tax Withheld

## General Instructions

**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](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. 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:** This form is used by semi-weekly filers to reconcile payments for each calendar quarter. Form VA-16 is due on April 30, July 31, October 31 and January 31. **Form VA-16 must be filed for each reporting period even if no tax is due.**

**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](http://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](http://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 new 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](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, Virginia 23218-1115.

## Preparation of Return

**Line 1:** Enter amount of income tax withholding liability for the quarter for which the return is being filed.

**Line 2:** Enter overpayment or underpayment from a prior period. Attach a detailed explanation of the overpayment or underpayment to the return. Indicate an overpayment with brackets around the amount.

**Line 3:** Subtract overpayment (Line 2) from tax withheld (Line 1) or add underpayment (Line 2) to tax withheld (Line 1).

**Line 4:** Enter all payments made for the quarter.

**Line 5:** Subtract Line 4 from Line 3 and enter the tax due. If the amount due is more than 10% of Line 3, and Line 3 exceeds \$500, compute penalty (Line 6) and interest (Line 7). (Line 3 - Line 4 = Line 5).

**Line 6:** Enter penalty, if applicable. Semi-weekly filers are also subject to a 6% underpayment penalty if at least 90% of the total tax liability for the quarterly period

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

### Form VA-16 Employer's Quarterly Reconciliation and (Doc ID 316) Return of Virginia Income Tax Withheld

For assistance, call (804) 367-8037.

Period	Due Date
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Account Number		FEIN	
Name			
Address			
City	State	ZIP Code	

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 2610103 Rev. 11/21

1. VA Income Tax Withheld	•	
2. Previous Period(s) Adjustments (See Instructions)	•	
3. Adjusted Total	•	
4. Payments Made During This Period	•	
5. Balance of Tax Due This Quarter	•	
6. Penalty (See Instructions)	•	
7. Interest (See Instructions)	•	
8. Payment for Month Following This Period	•	
9. Total Amount Due	•	

has not been paid within 3 banking days after the close of the semi-weekly deposit period that covers the quarterly period end date. The amount subject to penalty is determined by subtracting 10% of the amount reported on Line 3 from the balance due on Line 5 of the return. If Form VA-16 is filed on time with full payment that exceeds \$500, the penalty is 6% of the amount computed on Line 5. If Form VA-16 is filed or paid late, the penalty will accrue on the unpaid balance at a rate of 6% for each month or fraction of a month, not to exceed 30%. In no case will the penalty be less than \$10, **even if no tax is due.**

**Line 7:** Enter interest, if applicable. If this return is filed after the due date or the tax on Line 5 is more than 10% of Line 3, and Line 3 exceeds \$500, interest must be computed at a rate equal to the rate of interest established under § 6621 of the Internal Revenue Code, plus 2%. Multiply the amount on Line 5 by the interest rate.

**Line 8:** Enter any Form VA-15 payments that are required to be filed within 3 days of the due date of the quarterly return. For example, if filing a return (Lines 1-7, Form VA-16) for January through March, use Line 8 to make any required payments of employer withholding tax that are due from April 27th through April 30th.

**Line 9:** Enter the total of Lines 5, 6, 7, and 8. This amount must be paid at the time the return is filed.

If granted an electronic filing waiver, make checks payable to the VA Department of Taxation and mail Form VA-16 with your payment to **Virginia Dept. of Taxation, P.O. Box 27264, Richmond, VA 23261-7264.**

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

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