

# Virginia Department of Taxation

## Substitute Forms Specifications

### VA6 – Annual / Final Withholding Tax Reconciliation

*Attention: All VA6 payments and vouchers / returns must be made electronically.  
Paper vouchers are only allowed for customers with an approved waiver.*

#### Special Notes

- Document ID – 306
- Barcode – No
- Rounding – No; the length of 15 for numeric fields includes the 2 places for the cents.
- Due Date – January 31 or if business is closed, in 30 days after last month in which wages were paid.
- Filing Period – The month is specially displayed as “00” (zero zero) in the OCR Line.
- Neither the OCR Line nor the Account Number field may contain dashes or hyphens (-).
- Review the instructions provided via the [main Forms page](#) when computations are required and/or when amount/numbers must be transferred to/from another form.

Use the Check Digit Calculator to determine the correct digit used in the applicable section of the OCR Line.

#### OCR Table

Example – 30XXXXXXXXX1###D 306VVVV 1YY00D

| Section                          | Length | Position       | Format / Data | Description / Details   |
|----------------------------------|--------|----------------|---------------|---|
| Tax Code                         | 2      | Col. 6, Row 52 | Numeric       | 30  |
| FEIN                             | 9      |                | Numeric       | XXXXXXXXX = 9 digits or V with 8 digits                                   |
| External ID Type                 | 1      |                | Numeric       | 1 = indicates the 9 digits before it as the FEIN                          |
| Account Suffix                   | 3      |                | Numeric       | ### = 3-digit Account Suffix, Ex. 001, 002, 003                           |
| Check Digit (for Account Number) | 1      |                | Numeric       | D = Check Digit Calculator result   |
| Blank Space                      | 1      |                | N/A           |   |
| Doc ID                           | 3      |                | Numeric       | 306   |
| Vendor ID                        | 4      |                | Numeric       | VVVV = 4 digits of the NACTP Vendor ID code                               |
| Blank Space                      | 1      |                | N/A           |   |
| Filing Period                    | 5      |                | Date (1YY00)  | Ending date of the Filing Period<br>1= Century, YY = Tax Year, 00 = Month |
| Check Digit (for Filing Period)  | 1      |                | Numeric       | D = Check Digit Calculator  |

#### Form Table

| Field                     | Length | Justified / Position | Format       | Negative Allowed? | Description / Details   |
|---------------------------|--------|----------------------|--------------|-------------------|---|
| Calendar Year             | 10     | Left                 | Date         | N/A               | YYYY  |
| Due Date                  | 10     | Left                 | Date         | N/A               | MM/DD/YYYY  |
| OCR Line                  | 31     | Col. 6, Row 52       | Numeric      | N/A               | See OCR Table for details   |
| Account Number            | 15     | Left                 | Alphanumeric | N/A               | 30XXXXXXXXXF###<br>30= Tax Code, XXXXXXXXXXXX = FEIN, F### = ID Type & Account Suffix |
| FEIN                      | 9      | Left                 | Alphanumeric | N/A               | 9 digits or V with 8 digits   |
| Name                      | 40     | Left                 | Alphanumeric | N/A               | Name of customer  |
| Address (Number & Street) | 40     | Left                 | Alphanumeric | N/A               | Street address of customer  |
| City, State & ZIP Code    | 52     | Left                 | Alphanumeric | N/A               | City, State Abbreviation & ZIP Code of customer                                       |
| Line 1                    | 15     | Right                | Numeric      | No                | Amount  |
| Line 2                    | 15     | Right                | Numeric      | No                | Amount  |
| Line 3                    | 15     | Right                | Numeric      | No                | Amount  |
| Line 4                    | 15     | Right                | Numeric      | No                | Amount  |
| Line 5                    | 15     | Right                | Numeric      | No                | Amount  |
| Line 6                    | 15     | Right                | Numeric      | No                | Amount  |

## VA6 – Annual / Final Withholding Tax Reconciliation (con't)

### Form Table

| Field                       | Length | Justified / Position     | Format   | Negative Allowed? | Description / Details                   |
|-----------------------------|--------|--------------------------|----------|-------------------|---|
| Line 7                      | 15     | Right                    | Numeric  | No                | Amount                                  |
| Line 8                      | 15     | Right                    | Numeric  | No                | Amount                                  |
| Line 9                      | 15     | Right                    | Numeric  | No                | Amount                                  |
| Line 10                     | 15     | Right                    | Numeric  | No                | Amount                                  |
| Line 11                     | 15     | Right                    | Numeric  | No                | Amount                                  |
| Line 12                     | 15     | Right                    | Numeric  | No                | Amount                                  |
| Line 13                     | 15     | Right                    | Numeric  | No                | Amount – Software Generated Computation |
| Line 14                     | 15     | Right                    | Numeric  | No                | Amount                                  |
| Line 15                     | 15     | Right<br>Col. 60, Row 60 | Numeric  | No                | Amount – Software Generated Computation |
| Electronic Payment checkbox | 1      | N/A                      | Checkbox | N/A               | Display “X” if applicable               |
| Line 16                     | 15     | Right                    | Numeric  | No                | Whole Number                            |