

# 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 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### 30= Tax Code, XXXXXXXXXXX = 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**

<b>Field</b>	<b>Length</b>	<b>Justified / Position</b>	<b>Format</b>	<b>Negative Allowed?</b>	<b>Description / Details</b>
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 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