Virginia Department of Taxation

Substitute Forms Specifications

502W – PTE Withholding Tax Payment Voucher

Attention: All 502W payments and vouchers / returns must be made electronically.
Paper vouchers are only allowed for customers with an approved waiver.

Special Notes
- Document ID – 522
- Barcode – No
- Rounding – Yes; the length of 15 for numeric fields includes the 2 places for the ".00" rounded cents.
- Due Date – 15th of the 4th month following end of taxable year
- 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 – 38XXXXXXXXX1001D 522VVVV 1YYMMD

Section	Length	Position	Format / Data	Description / Details
Tax Code	2	Col. 6, Row 52	Numeric	38
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	001
Check Digit (for Account Number)	1		Numeric	D = Check Digit Calculator result
Blank Space	1		N/A	
Doc ID	3		Numeric	522
Vendor ID	4		Numeric	VVVV = 4 digits of the NACTP Vendor ID code
Blank Space	1		N/A	
Filing Period	5		Date (1YYMM)	Ending date of the Filing Period 1 = Century, YY = Tax Year, MM = Month
Check Digit (for Filing Period)	1		Numeric	D = Check Digit Calculator result

Form Table

Field	Length	Justified / Position	Format	Negative Allowed?	Description / Details
Initial Filer Checkbox	1	N/A	Checkbox	N/A	Display 'X' if applicable
OCR Line	31	Col. 6, Row 52	Numeric	N/A	See OCR Table for details
Federal Employer's ID Number	9	Left	Alphanumeric	N/A	9 digits or V with 8 digits
Entity Type	2	Left	Alpha	N/A	2-character code
NAICS Code	6	Left	Numeric	N/A	6 digits
Name of Pass-Through-Entity	40	Left	Alphanumeric	N/A	Name of customer
Address (Number & Street)	40	Left	Alphanumeric	N/A	Street address of customer
Address (con't)	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
Month Ending (Calendar Year)	2	Left	Date	N/A	12 = Month
Year Ending (Calendar Year)	4	Left	Date	N/A	YYYY = Year
Month Ending (Fiscal Year)	2	Left	Date	N/A	MM = Month
Year Ending (Fiscal Year)	4	Left	Date	N/A	YYYY = Year
Month Ending (Short Taxable Year)	2	Left	Date	N/A	MM = Month
Year Ending (Short Taxable Year)	4	Left	Date	N/A	YYYY = Year
Amount of this Payment	15	Right Col. 60, Row 60	Numeric	No	Amount