

# 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 – 38XXXXXXXXXX1001D 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<br>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                | Numeric      | No                | Amount  |

|  |  |                 |  |  |  |
|--|--|-----------------|--|--|--|
|  |  | Col. 60, Row 60 |  |  |  |
|--|--|-----------------|--|--|--|