

## Employer's Voucher for Payment of Virginia Income Tax Withheld (Semi-Weekly) Coupon Instructions

**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, except amounts paid pursuant to individual retirement accounts and simplified employee pension plans as defined in Sections 7701(a) (37) and 408(c) of the Internal Revenue Code.

**Filing Procedure:** An employer's filing status is determined by the average amount of income tax withheld each month. When registering a business, an employer is asked to estimate this figure so the Department can assign a filing status. Based on that information, the Department assigns a quarterly, monthly, semi-weekly, or seasonal filing status. In addition, all employers must file an annual summary. Employers are not responsible for monitoring their monthly tax liabilities to see if a status change is needed. The Department reviews each account annually and makes any necessary changes. Notices of change in filing status are usually mailed during December of each year and become effective on January 1.

Payments may be made by check or by Electronic Funds Transfer (EFT). Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.

Paying by EFT eliminates your requirement to submit Form VA-15, however payments must be made by the same dates that the Form VA-15 would have been due. When no payment is due because the tax liability is zero, you must report a ZERO liability to the Department. This can be done by reporting a zero payment on your EFT transaction. For additional information regarding EFT, please refer to the Department's *Electronic Funds Transfer (EFT) Guide*. A guide may be obtained from the Department's Web-site: [www.tax.virginia.gov](http://www.tax.virginia.gov), or Forms Request Unit at (804) 440-2541.

**Semi-Weekly Filing:** If an employer's average monthly withholding tax liability is \$1,000 or more, semi-weekly filing status will be assigned. If the Virginia income tax withheld as of the close of any federal period is more than \$500, a payment must be made within three banking days. Federal cut-off days for withholding deposits are generally Tuesday and Friday of each week. Semi-weekly payments are usually made with Form VA-15, or by EFT. At the end of each calendar quarter, a reconciliation must be filed on Form VA-16, along with payment of any remaining tax due for the quarter.

Mail Form VA-15 and payment to: **Virginia Department of Taxation  
P.O. Box 27264  
Richmond, VA 23261-7264.**

**Change of Ownership:** If there has been a change of ownership, do not use the return with the name and account number of the former owner. Send the return with notice of change to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114**. You can register a new dealer and/or locations, by either completing a Form R-1, Business Registration Application, or electronically using iReg on the Department's Web-site: [www.tax.virginia.gov](http://www.tax.virginia.gov). A Form R-1 can be obtained from the Department's web site or by calling the Department's Forms Request Unit at (804) 440-2541.

**Change of Address/Out-of-Business:** If you change your business mailing address or discontinue your business, either send a completed Form R-3, Registration Change Request, or a letter to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114**. A Form R-3 can be obtained from the Department's Web-site: [www.tax.virginia.gov](http://www.tax.virginia.gov), or by calling the Department's Forms Request Unit at (804) 440-2541.

**Questions:** If you have any questions about this voucher, please call (804) 367-8037 or write the **Virginia Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115**.

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

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

### Form VA-15 Employer's Voucher For Payment of Virginia Income Tax Withheld (Semi-Weekly) (DOC ID 315)

For assistance, call (804)367-8037.

For Period Ending*
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Account Number	FEIN	
Name		
Address		
City	State	Zip

**Declaration and Signature**

I declare that this voucher (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

Total Amount Due

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\* Please note that this VA-15 form reflects the ending month of the quarterly period in which it is due.

**Please do not write in the area below.**