

Form VA-6H Household Employer's Annual Summary of Virginia Income Tax Withheld

Due Date Change: The 2014 Appropriation Act changed the annual due date for filing Form VA-6H and copies of Forms W-2 to January 31.

Electronic Filing Mandate: All employers must file all returns and make all payments electronically using eForms, Business iFile or ACH Credit. Employers must also file Forms W-2 and 1099 electronically. See www.tax.virginia.gov for information on these electronic filing options.

If you are unable to file and pay electronically, you may request a temporary waiver. A waiver form is available for download on the Department's website. The request must provide your business name, Virginia tax account number, contact person, phone number, mailing address, the reason for the request, and the date when you will be able to file and pay electronically. Fax your request to (804) 367-3015.

General: Certain employers of household service employees may elect to file and pay the Virginia income tax withheld from their employees' salaries on an annual basis at the same time that they submit the employees' Forms W-2 for the year. The employment must consist exclusively of domestic service in the private home of the employer.

To register for this annual filing option, go to the Department's website at www.tax.virginia.gov and use iReg or complete and file Form R-1H, which is also available on the Department's website.

All household employers are required to electronically file an annual Form VA-6H, Household Employer's Annual Summary of Virginia Income Tax Withheld. In addition, all employers are required to electronically submit the equivalent of the state copy of the Forms W-2 and 1099 that were provided to each employee.

Filing Procedure: File Form VA-6H and Form W-2 by January 31 of the year following the calendar year in which taxes were withheld from employees. File and pay electronically using eForms or iFile at www.tax.virginia.gov. **A return must be filed even if no tax is due.** If you file the return and/or pay the tax after the due date, a penalty will be assessed. The penalty is 6% of the tax due for each month or fraction of a month, not to exceed 30%. For late filing and payment, interest is assessed at the rate established in § 6621 of the Internal Revenue Code, plus 2%.

If your bank does not honor any payment to the Department, the Department may impose a penalty of \$35 as authorized by Va. Code § 2.2-614.1. This penalty is in addition to other penalties such as the penalty for late payment of a tax.

Change of Address/No Longer Employ Household Staff: If you change your address or no longer employ household staff, use Business iFile at www.tax.virginia.gov.

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

Worksheet: Complete this worksheet and transfer line entries to the corresponding line numbers on Form VA-6H below. Retain the worksheet for your records.

Lines 1 - 4: Enter the total quarterly wages in Column B and the total quarterly Virginia income tax withheld in Column C.

Line 5: Enter the total of Virginia income tax withheld in Lines 1C through 4C.

Line 6: Enter the amount of payments submitted during the period in Column C.

Line 7: Enter the net amount due in Column C.

Line 8: Enter the total number of Form W-2 statements (state copy) sent with this return in Column C.

A. Quarter	B. Total Wages	C. Virginia Tax Withheld
1. First Quarter (January - March)		
2. Second Quarter (April - June)		
3. Third Quarter (July - September)		
4. Fourth Quarter (October - December)		
5. Total Virginia Income Tax Withheld Add Lines 1C through 4C		
6. Payments (if any) Made During Period		
7. Net Amount Due - Line 5 minus Line 6. If you overpaid, fill in the refund box on Line 7C of Form VA-6H.		
8. Total Number of Statements - Enter the total number of Form W-2 statements associated with this return		

Preparation of Return: Transfer the entries from the worksheet above to the corresponding line numbers on the Form VA-6H.

Declaration and Signature: Be sure to sign and date the return.

Make checks payable to VA Department of Taxation. Mail return and payment to **Virginia Department of Taxation, P.O. Box 27264, Richmond, VA 23261-7264.**

File and pay online at www.tax.virginia.gov. It's fast, easy and secure. Plus it's free!

DETACH AT DOTTED LINE BELOW. DO NOT SEND ENTIRE PAGE.

**Form VA-6H
(DOC ID 366)**

**Household Employer's Annual Summary of Virginia Income Tax Withheld
Due January 31
For assistance, call (804) 367-8037.**

**VA Department of Taxation
P.O. Box 27264
Richmond VA 23261-7264**

Calendar Year	FEIN
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ACCT NO.
NAME
ADDRESS
CITY STATE ZIP

1B. First Quarter Wages		
2B. Second Quarter Wages		
3B. Third Quarter Wages		
4B. Fourth Quarter Wages		
5C. Total VA Tax Withheld		
6C. Previously Submitted Payments		

**7C. Net Amount
Due from Line 7**

Refund	
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8C. Total Number of Statements
Number of W-2 statements sent with this return.

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I declare that this return (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

Do not write in the space to the right.