

Household Employer's Annual Summary of Virginia Income Tax Withheld Instructions

General: Effective for taxable years **beginning on or after January 1, 2009**, 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 they submit the employees' Forms W-2 for the year. In order to qualify for the annual filing, an employer must have a total payroll in each calendar quarter that does not exceed \$5,000, regardless of the number of persons providing the domestic service. The employment must consist exclusively of domestic service in the private home of the employer. The first annual return and payment under the new filing status will be due on February 28, 2010. See Tax Bulletin 08-12, available on the Tax Policy Library at www.tax.virginia.gov.

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, also available on the Department's website.

If total payroll exceeds \$5,000 for any calendar quarter during the year, file and pay withholding taxes periodically during the year following the rules for businesses. Visit our website at www.tax.virginia.gov for more information.

Form VA-6H must be filed by all employers registered to file and pay household withholding annually. **The Form VA-6H must be accompanied by a Wage and Tax Statement (Form W-2, State copy)** for EACH employee the employer had during the year (including those from whom no taxes were withheld).

Filing Procedure: File form VA-6H and Form W-2, by February 28 of the year following the calendar year in which taxes were withheld from employees. File and pay electronically using eForms or Business iFile at www.tax.virginia.gov, or mail Form VA-6H with your payment to the **Virginia Department of Taxation, P.O. Box 27736, Richmond, Virginia 23261-7736. 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 Section 6621 of the Internal Revenue Code, plus 2%.

Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.

Change of Address/No Longer Employ Household Staff: If you change your address or no longer employ household staff, 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.** Form R-3 is available at www.tax.virginia.gov, or by calling the Forms Request Unit at **(804) 440-2541**.

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, Virginia 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 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 W-2 statements sent 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.

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 February 28

For assistance, call (804)367-8037.

VA Department of Taxation
P.O. Box 27736
Richmond VA 23261-7736

Calendar Year	FEIN
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ACCOUNT NUMBER	
NAME	
PHYSICAL ADDRESS	
CITY STATE ZIP	PHONE NUMBER

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.

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
☐

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