

myVTax Specifications for Filing VT Form WHT-436 Electronically

Who Must File Electronically

The Vermont Department of Taxes requires the filing of Form WHT-436, Quarterly Withholding Reconciliation, for all withholding filers. Taxpayers may use [myVTax \(https://myvtax.vermont.gov\)](https://myvtax.vermont.gov) to bulk upload files or by data entry.

Form WHT-436 Quarterly Reconciliation Filing Methods

- Bulk Upload Formatted WHT-436 Files—Payroll services and tax preparers submitting for multiple companies can upload bulk files of formatted Form WHT-436s.
- Data Entry of Form WHT-436—Employers submitting for individual companies have the option to data enter Form WHT-436s.

Record Format and Record Layout Specifications

- No header record is required.
- The transaction file may begin immediately with WHT-436 records.
- Each WHT-436 must begin on a new line.
- The last record must be the trailer record, which will contain transaction counts for the file.
- The transaction file must not contain any commas. If, for example, a taxpayer enters a comma in “SMITH, JR,” in the last name field, the comma should be removed.

The transaction file will contain two different record types:

1. WHT-436—Withholding Quarterly Reconciliation: The file may contain multiple entries for multiple companies.
2. Trailer Record—Total record of all WHT-436 returns: The file will contain only one trailer record to total all WHT-436s in file.

The WHT-436 file will be a flat ASCII text file containing one fixed-length transaction record plus one trailer record.

The specifications on the following pages contain the various document record definitions:

- The record definitions have many 13-character numeric fields that contain positive or negative dollar values.
- These fields must be formatted in the following manner, for example: \$155 = 0000000015500 or -\$155 = -0000000015500.

**Electronic records must conform to the specifications defined in these instructions.
Submissions that do not conform to the specifications will not be accepted.**

Form WHT-436 Record Definition: Record Length = 324 bytes

Bulk WHT-436 Filers Only. Individuals Use Data Entry WHT-436.

Field #	Name	Start	Length	Type	Justification	Pad Character	Comments
436-01	Vermont Account Number	1	15	AN	LEFT	SPACE	Vermont Account Number. Example: WHT12345678
436-02	Federal ID Number	16	9	AN	FULL	N/A	Federal Employer Identification Number
436-03	Tax Year	25	4	AN	FULL	N/A	Four-digit year YYYY
436-04	Reporting Period – End Month	29	3	AN	FULL	N/A	Three letter abbreviation for the last month of this quarter: MAR, JUN, SEP, DEC
436-05	Business Name	32	72	AN	LEFT	SPACE	Business Name
436-06	Number of full-time employees	104	6	N	RIGHT	ZERO	Number of full-time employees as of the last day of this quarter
436-07	Number of part-time employees	110	6	N	RIGHT	ZERO	Number of part-time employees as of the last day of this quarter
436-08	Amended	116	1	AN	N/A	N/A	Y=Yes; N=No
436-09	Total wages paid this quarter	117	13	N	RIGHT	ZERO	Example: \$36,542.00 enter as 0000003654200
436-10	Total tax withheld from wages this quarter	130	13	N	RIGHT	ZERO	Example: \$8,660.00 enter as 000000866000
436-11	Total nonwage payments this quarter	143	13	N	RIGHT	ZERO	Example: \$8,389.00 enter as 000000838900
436-12	Total tax withheld from nonwage payments this quarter	156	13	N	RIGHT	ZERO	Example: \$624.00 enter as 000000062400
436-13	Total tax withheld this quarter	169	13	N	RIGHT	ZERO	Example: \$1,270.00 enter as 000000127000
436-14	Total withholding paid this quarter	182	13	N	RIGHT	ZERO	Example: \$8,659.00 enter as 000000865900
436-15	Refund	195	13	N	RIGHT	ZERO	Example: \$1,250.00 enter as 000000125000
436-16	Balance Due	208	13	N	RIGHT	ZERO	Example: \$500.00 enter as 000000050000
436-17	Certify that no Health Care Fund Contribution is due	221	13	AN	LEFT	SPACE	Y=Yes, no contribution is due N=No, a contribution is due
N/A	Reserved—Fill with Zeros	234	7	N	RIGHT	ZERO	N/A
436-18	Adjusted Uncovered FTE Count	241	6	N	RIGHT	ZERO	Adjusted and reportable FTEs

Field #	Name	Start	Length	Type	Justification	Pad Character	Comments
436-19	Total Health Care Fund Contribution due	247	13	N	RIGHT	ZERO	Your quarterly Health Care Contribution Example: \$1,270.00 enter as 0000000127000
436-20	Signature	260	1	AN	FULL	N/A	Valid values: Y=Yes; N=No
436-21	Email Address	261	50	AN	FULL	SPACE	Email address
436-22	Disclosure	311	1	AN	FULL	N/A	Disclosure – Do you authorize VDT to discuss this return with your prepare? Valid values: Y=Yes; N=No
436-23	Preparer TIN/EIN	312	9	AN	FULL	N/A	Example: 010203041
436-24	Vendor Code	321	4	AN	FULL	ZERO	Example: 0001

Trailer Record Definition

Field #	Name	Start	Length	Type	Justification	Pad Character	Comments
TLR-01	Doctype	1	10	AN	LEFT	SPACE	“TRAILER”
TLR-02	Number of Docs	11	5	N	RIGHT	ZERO	Total count of WHT-436 records. Do not count the trailer record in total. Example: 00001

Contact Us

If you have questions, please contact the Department of Taxes by email at tax.business@vermont.gov or call (802) 828-2551. [Visit our website \(https://tax.vermont.gov\)](https://tax.vermont.gov) to see more guides and other helpful information.