

## 2017 Vermont WHT-436 Specifications for Electronic Filing

The Vermont Department of Taxes now requires the filing of Form WHT-436, Quarterly Withholding Reconciliation, for all withholding filers. Taxpayers may use myVTax, our new online filing site to file via a bulk upload or data entry option at [www.myvtax.vermont.gov](http://www.myvtax.vermont.gov).

### 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:

WHT-436—Withholding Quarterly Reconciliation

- File may contain multiple entries for multiple companies

Trailer Record—Total record of all WHT-436 returns

- 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 contain 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 = -000000015500.

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

**See more specifications on the following pages.**



# Form WHT-436 Record Definition

**Bulk WHT-436 Filers Only**

**Individuals Use Data Entry WHT-436**

Field #	Name	Start	Length	Type	Justification	Pad char	Comments
436-01	Vermont Account Number	0	15	AN	LEFT	SPACE	Vermont Account Number <b>Example: WHT12345678</b>
436-02	Federal ID Number	15	9	AN	FULL		Federal Employer Identification Number
436-03	Tax Year	24	4	AN	FULL		Four digit year YYYY
436-04	Reporting Period – End Month	28	3	AN	FULL		Three letter abbreviation for the last month of this quarter: <b>MAR, JUN, SEP, DEC</b>
436-05	Business Name	31	72	AN	LEFT	SPACE	Business Name
436-06	Number of full-time employees	103	6	N	RIGHT	ZERO	Number of full-time employees as of the last day of this quarter
436-07	Number of part-time employees	109	6	N	RIGHT	ZERO	Number of part-time employees as of the last day of this quarter
436-08	Amended	115	1	AN			Y - Yes N – No
436-09	Total wages paid this quarter	116	13	N	RIGHT	ZERO	Total Vermont wages paid this quarter <b>Example: \$36542.00 enter as 0000003654200</b>
436-10	Total tax withheld from wages this quarter	129	13	N	RIGHT	ZERO	Total Vermont tax withheld from wages this quarter. <b>Example: \$8660.00 enter as 000000866000</b>
436-11	Total nonwage payments this quarter	142	13	N	RIGHT	ZERO	Total nonwage payments subject to withholding this quarter <b>Example: \$8389.00 enter as 000000838900</b>
436-12	Total tax withheld from nonwage payments this quarter	155	13	N	RIGHT	ZERO	Total Vermont tax withheld from nonwage payments this quarter <b>Example: \$624.00 enter as 000000062400</b>
436-13	Total tax withheld this quarter	168	13	N	RIGHT	ZERO	Total Vermont tax withheld this quarter <b>Example: \$1270.00 enter as 000000127000</b>
436-14	Total withholding paid this quarter	181	13	N	RIGHT	ZERO	Total Vermont withholding tax paid this quarter <b>Example: \$8659.00 enter as 000000865900</b>
436-15	Refund	194	13	N	RIGHT	ZERO	Refund <b>Example: \$1250.00 enter as 000000125000</b>
436-16	Balance Due	207	13	N	RIGHT	ZERO	Balance due <b>Example: \$500.00 enter as 000000050000</b>
436-17	Tax withheld first month of quarter	220	13	N	RIGHT	ZERO	Total Vermont tax withheld for 1st month of this quarter. <b>Example: \$500.00 enter as 000000050000</b>
436-18	Tax withheld second month of quarter	233	13	N	RIGHT	ZERO	Total Vermont tax withheld for 2nd month of this quarter <b>Example: \$3.00 enter as 000000003000</b>
436-19	Tax withheld third month of quarter	246	13	N	RIGHT	ZERO	Total Vermont tax withheld for 3rd month of this quarter <b>Example: \$1500.00 enter as 000000150000</b>
436-20	Signature	259	1	AN	FULL		Valid values: Y=Yes N=No
436-21	Email Address	260	50	AN	LEFT	SPACE	Email address
436-22	Disclosure	310	1	AN	FULL		Disclosure – Authorize VDT to discuss this return with your preparer. Valid values: Y=Yes N=No
436-23	Preparer TIN/EIN	311	9	AN	FULL		Example: <b>010203041</b>
436-24	Vendor Code	320	4	AN	FULL	ZERO	Example: <b>0001</b>

# Trailer Record Definition

Field #	Name	Start	Length	Type	Justification	Pad char	Comments
TLR-01	Doctype	0	10	AN	LEFT	SPACE	“TRAILER”
TLR-02	Number of Docs	10	5	N	RIGHT	ZERO	Total count of WHT-436 records. Do not count trailer record in total <b>Example: 00001</b>