

# FORM WHT-436 Instructions

## Quarterly Withholding Reconciliation

### GENERAL INFORMATION

Please print in BLUE or BLACK ink only.

#### IMPORTANT INFORMATION

Quarter	Form WHT-436 Due Dates
January 1 – March 31 . . . . .	April 25 <sup>th</sup>
April 1 – June 30 . . . . .	July 25 <sup>th</sup>
July 1 – September 30 . . . . .	October 25 <sup>th</sup>
October 1 – December 31 . . . . .	January 25 <sup>th</sup>

**Please Note: All taxpayers (Semi-weekly, Monthly, and Quarterly) are now required to file Form WHT-436, Quarterly Withholding Reconciliation, at the close of each quarter. Visit our new secure online filing site at [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov) to file this form electronically.**

**Quarterly Filers** – You are required to file Form WHT-436 on the quarterly filing date. Visit our new secure online filing site at [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov) to file this form electronically. If you are unable to file electronically, you may file a paper return and remit your payment with your quarterly reconciliation. If you choose to remit multiple payments for the quarter, file Form WHT-436 at the close of the quarter to reconcile your account.

**Monthly Filers** – You are required to file Form WHT-436 on the quarterly filing date. Visit our new secure online filing site at [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov) to file this form electronically. You can submit payments on myVTax via ACH Debit (E-Check) for no charge, or ACH Credit. Your monthly payment requirements for the first two months of each quarter have not changed. These payments may also be made on myVTax. If you are unable to file electronically, you may submit the payments for the first two months of the quarter using Form WHT-430. Submit your final payment for the quarter when you file your Form WHT-436.

**Semi-Weekly Filers** – You are required to file Form WHT-436 on the quarterly filing date. You are required to submit your payments electronically via ACH Debit or ACH Credit. You can use our secure online filing site myVTax to file your Form WHT-436 electronically. (For Semi-weekly filers, Form WHT-436 replaces Form WH-432.)

See our website at [www.tax.vermont.gov](http://www.tax.vermont.gov) for detailed instructions regarding Vermont Income Tax Withholding.

### SPECIFIC INSTRUCTIONS

#### Number of Employees

Enter the number of full time and part time employees on the last day of the quarter. If you are reporting only nonwage payments, enter zeroes on Lines A and B.

**PART I** Part I is used to report the total Vermont wages paid this quarter and the total Vermont tax withheld from the wages.

**PART II** Part II is used to report the total Vermont nonwage payments paid this quarter and the total Vermont tax withheld from the nonwage payments. Nonwage payments include payments reported on Form 1099R and Form 1099-Misc.

**PART III** Part III is used to reconcile the total Vermont tax withheld and your withholding payments for the quarter. You should remit any balance due with Form WHT-436.

#### PART IV for Monthly and Semi-Weekly Filers Only

If you are required to remit semi-weekly or monthly payments, enter the amount of Vermont tax withheld for each month of the quarter.