2019 Vermont WHT-434 Specifications for Electronic Filing

Jan. 31, 2020, is the due date for filing the 2019 Form WHT-434 and Forms W-2 and/or 1099.

Who Must File Electronically

The Vermont Department of Taxes has mandated electronic filing of the Annual Withholding Reconciliation (Form WHT-434) and the accompanying Forms W-2 and/or 1099. Taxpayers may use myVTax, our online filing system at www.myvtax.vermont.gov, to file via a bulk upload or data entry.

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

The mandate is effective for:
- Employers whose total number of W-2 and 1099 forms submitted will exceed 25
- Payroll filing services and tax preparers submitting information for multiple employers

Form WHT-434 Annual Reconciliation Filing Methods
- Bulk Upload Formatted WHT-434 Files—Payroll services and tax preparers submitting Forms W-2 and/or Form1099 for multiple companies can upload bulk files of formatted Form WHT-434s when submitting their W-2s and/or 1099s.
- Data Entry of Form WHT-434, W-2s and/or 1099s—Employers submitting for individual companies have the option to data enter W-2s and/or 1099s and the Form WHT-434.

Record Format and Record Layout Specifications
- No header record is required.
- The transaction file may begin immediately with WHT-434 records.
- Each WHT-434 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-434—Withholding Return Annual Reconciliation: File may contain multiple entries for multiple companies

2. Trailer Record—Total record of all WHT-434 returns: File will contain only one trailer record to total all WHT-434s in file

The WHT-434 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.

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Form WHT-434 Record Definition

Field #	Name	Start	Length	Type	Justification	Pad char	Comments
434-01	ACCOUNT_ID	0	15	AN	LEFT	SPACE	**WHT12345678**
434-02	FID	15	9	AN	FULL		Federal Employer Identification Number
434-03	TAX_YEAR	24	4	AN	FULL		Four digit year: **YYYY**
434-04	NAME	28	72	AN	LEFT	SPACE	Business Name
434-05	PAY_FREQUENCY	100	1	A	FULL		Valid values: S, M, Q S=Semiweekly; M=Monthly; Q=Quarterly
434-06	CEASED_DATE	101	8	AN	FULL	SPACE	MMDDYYYY
434-07	THIRD_PARTY_SICK_PAY	109	1	A	FULL		**Valid values: Y**=Yes **N**=No
434-08	HEALTH_INSURANCE_COST	110	13	N	RIGHT	ZERO	Health Insurance coverage **Example: $1001.00 as 0000000100100**
434-09	W-2S_SUBMITTED	123	13	N	RIGHT	ZERO	Number of W-2s submitted **Example: 1 enter as 0000000000100**
434-10	W2_WAGES_PD	136	13	N	RIGHT	ZERO	Total VT W-2 Wages Paid **Example: $33926.00 enter as 0000003392600**
434-11	W2_TAX_WITHHELD	149	13	N	RIGHT	ZERO	Total VT W-2 Tax Withheld **Example: $301.00 enter as 0000000030100**
434-12	1099S_SUBMITTED	162	13	N	RIGHT	ZERO	Number of 1099s submitted **Example: 10 enter as 0000000001000**
434-13	1099_NONWAGE_PMTS	175	13	N	RIGHT	ZERO	Total nonwage payments reported on 1099s **Example: $34526.00 enter as 0000003452600**
434-14	1099_TAX_WITHHELD	188	13	N	RIGHT	ZERO	Total VT 1099 Tax Withheld **Example: $901.00 enter as 0000000090100**
434-15	TOTAL_TAX_WITHHELD	201	13	N	RIGHT	ZERO	Total VT W-2/1099 Tax Withheld **Example: $56301.00 enter as 0000005630100**
434-16	SIGNATURE	214	1	A	FULL	SPACE	Valid values: **Y**=Yes **N**=No
434-17	EMAIL_ADDRESS	215	50	AN	LEFT	SPACE	Email address
434-18	DISCLOSURE	265	1	A	FULL		Disclosure—Authorize VDT to discuss this return with your preparer. Valid values **Y**=Yes **N**=No
434-19	PTIN_EIN	266	9	AN	FULL		Example: **010203041**
434-20	VENDOR_CODE	275	4	AN	FULL		Example: **0001**

record length = 279 bytes

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-434 records. Do not count trailer record in total **Example: 01**

record length = 15 bytes