

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
April 1 – June 30	July 25
July 1 – September 30	October 25
October 1 – December 31	January 25

*If the due date falls on a weekend or holiday, the return is due the next business day.

All taxpayers (Quarterly, Monthly, and Semi-Weekly) are required to file Form WHT-436 at the close of each quarter. Returns must be filed every quarter even if no tax is due. Visit our secure online filing site at www.myVTax.vermont.gov to file this form electronically. **Please only file one WHT-436 return each quarter, per account.**

Quarterly Payments – You are required to file Form WHT-436 on the quarterly filing date. You may file a return and remit your payment at the same time. If you are unable to file your return electronically, you may find a copy of our fillable form at www.tax.vermont.gov.

Monthly Payments – You are required to file Form WHT-436 on the quarterly filing date. You must remit payments every month by the 25th. You may submit payments electronically via ACH Debit or ACH Credit. If you are unable to submit payments electronically, you may submit payments for the first two months of the quarter using Form WHT-430, Withholding Tax Payment Voucher. Submit your final payment for the quarter with Form WHT-436.

Semi-Weekly Payments – You are required to file Form WHT-436 on the quarterly filing date. You must remit your payments electronically via ACH Debit or ACH Credit.

See our website at 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, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., and Form 1099-Misc, Miscellaneous Income.

PART III Part III is used to report your Health Care Contribution and your payment for the quarter. You should remit this payment with Form WHT-436. For more information, see Form HC-1, Health Care Contributions Worksheet, on our website www.tax.vermont.gov.

PART IV In this section, you will calculate how much to pay for this quarter. This payment includes tax withheld plus your Health Care Contribution.

Contacting the Department

Mailing address:

Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Telephone: (802) 828-2551
Email Address: tax.business@vermont.gov
Web site Address: www.tax.vermont.gov

NOTE: Form WHT-436 is subject to change without notice. Please check our website at www.tax.vermont.gov each quarter to make sure you are filing on the current form.