

## 2019 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

**Important! Use the specifications that follow for filing withholding beginning with the 4th Quarter 2017 filing. If you are filing for a quarter prior to the 4th Quarter 2017, please use the specifications for that quarter.**

**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	1	15	AN	LEFT	SPACE	Vermont Account Number <b>Example: WHT12345678</b>
436-02	Federal ID Number	16	9	AN	FULL		Federal Employer Identification Number
436-03	Tax Year	25	4	AN	FULL		Four digit year YYYY
436-04	Reporting Period – End Month	29	3	AN	FULL		Three letter abbreviation for the last month of this quarter: <b>MAR, JUN, SEP, DEC</b>
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			Y=Yes; N=No
436-09	Total wages paid this quarter	117	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	130	13	N	RIGHT	ZERO	Total Vermont tax withheld from wages this quarter. <b>Example: \$8660.00 enter as 0000000866000</b>
436-11	Total nonwage payments this quarter	143	13	N	RIGHT	ZERO	Total nonwage payments subject to withholding this quarter <b>Example: \$8389.00 enter as 0000000838900</b>
436-12	Total tax withheld from nonwage payments this quarter	156	13	N	RIGHT	ZERO	Total Vermont tax withheld from nonwage payments this quarter <b>Example: \$624.00 enter as 0000000062400</b>
436-13	Total tax withheld this quarter	169	13	N	RIGHT	ZERO	Total Vermont tax withheld this quarter <b>Example: \$1270.00 enter as 0000000127000</b>
436-14	Total withholding paid this quarter	182	13	N	RIGHT	ZERO	Total Vermont withholding tax paid this quarter <b>Example: \$8659.00 enter as 0000000865900</b>
436-15	Refund	195	13	N	RIGHT	ZERO	Refund <b>Example: \$1250.00 enter as 0000000125000</b>
436-16	Balance Due	208	13	N	RIGHT	ZERO	Balance due <b>Example: \$500.00 enter as 0000000050000</b>

**record length = 324 bytes**

Field #	Name	Start	Length	Type	Justification	Pad char	Comments
436-17	Certify that no Health Care Fund Contribution is due	221	13	AN	LEFT	SPACE	Y=Yes, <b>no</b> contribution is due N=No, a contribution is due
	Reserved—Fill with Zeroes	234	7	N	RIGHT	ZERO	Reserved—Fill with Zeroes
436-18	Adjusted Uncovered FTE Count	241	6	N	RIGHT	ZERO	Adjusted and reportable FTEs
436-19	Total Health Care Fund Contribution due	247	13	N	RIGHT	ZERO	Your quarterly Health Care Contribution Example: <b>\$1270.00 enter as 000000012700</b>
436-20	Signature	260	1	AN	FULL		Valid values: Y=Yes; N=No
436-21	Email Address	261	50	AN	FULL	SPACE	Email address
436-22	Disclosure	311	1	AN	FULL		Disclosure – Authorize VDT to discuss this return with your preparer. Valid values: Y=Yes; N=No
436-23	Preparer TIN/EIN	312	9	AN	FULL		Example: <b>010203041</b>
436-24	Vendor Code	321	4	AN	FULL	ZERO	Example: <b>0001</b>

**record length = 324 bytes**

### **Trailer Record Definition**

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 trailer record in total Example: <b>00001</b>