

Combined Amended Quarterly Tax and Wage Reports (VEC FC-34)

Instructions

NOTE: These forms are web-enabled and may be completed on line using Adobe Reader 5.0, or higher. When completed print, sign, and date the forms.

If **REMITTING PAYMENT**, mail to: VEC, Cashiers Unit, P.O. Box 27592, Richmond, VA 23261-7592.

If **NO PAYMENT IS ENCLOSED**, mail to: VEC, Auditing Unit, P.O. Box 26441, Richmond, VA 23261-6441.

General Information: This form should be completed to amend wages reported under original or prior amended Tax or Payroll Reports (FC 20, 21, and 34). If correcting social security numbers only, please do not use this form and submit corrections on the FC-34SN form. Credit amounts may be used to offset current or future amounts due. All refund requests must be in writing and include a signature by an authorized individual.

- **Remember to sign and date the report.**
- Any check submitted for payment of taxes that is dishonored by the payer will incur a bad check charge of \$25.
- The Virginia Privacy Protection Act of 1976 protects any information you provide in this report.
- If you have questions about this report, contact the Auditing Unit at 804-786-3061.
- Use the TAB key to move from field to field on the form.

Instructions:

- Place the cursor at the VEC Account Number field. Enter the ten-digit VEC account number.
- Enter Federal ID Number, Employer Name, Employer Address fields.
- Select the calendar quarter amending from the drop-down box.
- Enter, Employer's Telephone Number, Employer's Email Address, Preparer's Telephone Number, and Preparer's Email Address.
- Select what is being amended:

Select FC-20 box if:

Reporting only corrections to Total, Excess, and/or Taxable wages. Complete lines 1-7 only.

Select FC-21 box if:

Reporting only corrections to individual wages. Complete lines 8-12 only.

Select Both boxes if:

Reporting a correction to Total, Excess, and/or Taxable wages and also corrections to individual wages. Complete lines 1-12.

Amended Tax Report/FC-20

- Line 1 Total Wages:
 - Line 1a: Enter total wages reported for this quarter on the most recent original or amended report submitted to the VEC.
 - Line 1b: Enter the correct total wages for the quarter.
 - Line 1c: Enter line 1b minus line 1a.
- Line 2 Excess Wages:
 - Line 2a: Enter excess wages reported for this quarter on the most recent original or amended report submitted to the VEC.
 - Line 2b: Enter the correct wages paid during the quarter to each employee in excess of \$8000.00 since January 1st. This amount cannot exceed line 1b.
 - Line 2c: Enter Line 2b minus line 2a.

- Line 3 Taxable Wages:
 - Line 3a: Enter wages subject to tax reported for this quarter on the most recent original or amended report submitted to the VEC.
 - Line 3b: Enter the correct wages subject to tax for the quarter or line 1b minus line 2b
 - Line 3c: Enter Line 3b minus line 3A.
- Line 4 Tax Due: Enter Line 3c multiplied by tax rate of employer for year amending. If a credit amount, **Stop Here** and see General Information above. For current year tax rate, call 804-786-3066 For prior year tax rate, call 804-786-3061.
- Line 5 Interest Due: Multiply line 4 by 1.5% per month or any portion of a month from due date of original report.
- Line 6 Balance Due: Add lines 4 and 5.
- Line 7 Amount Enclosed: Enter amount remitting with this form.

Amended Payroll Report/FC-21

If amending 4 or less individuals:

- Line 8 Reason Code: For each individual, indicate the reason most applicable for the correction. Type “other” if reason for correction not listed. For complete listing, see Appendix A.
- Line 9 Social Security Number: Enter social security number for individual correcting.
- Line 10 Name of Employee: Enter First Initial, Middle Initial and Last Name for individual correcting using UPPERCASE.
- Line 11 Total Wages:
 - Line 11a: Enter the wages reported on the last original or amended return for the individual.
 - Line 11b: Enter the correct wages for the individual.
 - Line 11c: Enter line 11b minus 11a.
- Line 12 Net Change: Enter total of column 11c.

If amending more than 4 individuals, but less than 100: Check the box as indicated.

- Attach pages listing only the individuals to be changed.
- Additional pages must present columns exactly as the FC-34 presents lines 8 thru 12: Reason Code, Social Security Number, Name of Employee, Total Wages, Wages reported on the last original or amended return for the individual, Correct wages for the individual, Line 11b minus 11a, and Net Change.
- The Net Change must total all changes and the Reportable Wage total after Net Change must match the Line 1 of the FC-20 as Amended

If amending 100 or more individuals: please contact wagereconciliation@vec.virginia.gov or call (804) 786-3037 for assistance with electronic method