DRAFT FORM — NOT FOR FILING

This draft form has been updated to include the most recent changes effective for Tax Year 2026 Virginia returns. If legislative changes or issues arise, we will post a new version of this draft form.

Please continue to monitor **tax.virginia.gov/early-release-forms** for future drafts of this form. Once forms are final, we will post them on our website at **tax.virginia.gov/forms**.

Virginia
Form 502V

Virginia Pass-Through Entity Tax Payment Voucher

2026

Pass-through entities are required to submit returns and payments electronically.
Use this voucher only if you have been granted a waiver.
For details, visit the Department's website at ***www.tax.virginia.gov.***

How to Make Tax Payments Electronically

To make payments electronically, use the **eForms** application on the Department's website, **www.tax.virginia.gov**. Select the **502V** from the **eForms** list and complete the form and payment information online. You can schedule your payment for a future date.

A PTE may also make its tax payments using an ACH credit transaction through its bank. Some banks may charge a fee for this service. For information on how to submit ACH credit payments to the Department, see the Electronic Payment Guide available at **www.tax.virginia.gov**.

Purpose of Form

Use Form 502V:

- To make a withholding payment when a PTE has an approved waiver to file on paper rather than electronically.
- To pay withholding tax, penalties, and interest when payment is made with Form 502.

Form 502V should only be used when sending a payment **with** the return (Forms 502). Do not use Pass-Through Entity Payment Vouchers (Form 502V and Form 502W) to make payments with the Unified Nonresident Individual Income Tax Return, Form 765.

When to File

Form 502 Filers: The withholding tax payment is due on the due date of the PTE's return, regardless of whether the extension to file Form 502 is used. For calendar year filers, the withholding tax payment is due on April 15, 2027.

When the last day on which a tax return may be filed or a tax may be paid falls on a Saturday, Sunday, or legal holiday, you may file and make payment without penalty or interest on the next succeeding business day.

Where to File

If you have an approved waiver, mail returns and payments to:

Virginia Department of Taxation
P.O. Box 1500
Richmond, VA 23218-1500

Questions

If you have any questions about this return, call **(804) 367-8037** or write to the **Virginia Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115.**

Preparation of Voucher

Complete the pass-through entity's federal employer identification number (FEIN), entity type, ending month and year, and name and address information. Enter the date and telephone number.

Compute the total income amount (including additions and subtractions) on all nonresident owners based on the best available information of their expected share of Virginia source income for the year. Multiply the total income amount by 5% to determine the withholding tax due. Apply any tax credits available to the nonresident owners' withholding tax. The remaining amount of withholding tax is the amount

DRAFT

Detach at dotted line below. DO NOT SEND ENTIRE PAGE.

FORM 502V **VIRGINIA PASS-THROUGH ENTITY TAX PAYMENT VOUCHER**

(DOC ID 532)

VIRGINIA DEPARTMENT OF TAXATION
P.O. BOX 1500, RICHMOND, VA 23218-1500
FOR INFORMATION CALL (804) 367-8037

Payment must be made electronically. Use this voucher only if you have an approved waiver.

To receive credit for your payment in the correct taxable year, please enter the ending month (numerical) and year.

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	Month Ending	Year Ending	
Calendar year:	12		OR;
Fiscal year:			OR;
Short taxable year:			

FEIN	Entity Type
Name of Pass-Through Entity	
Address (Number and Street)	
Address Continued	
City, State, and ZIP Code	
Date	Telephone Number

Va. Dept. of Taxation 2601206-F Rev. 04/26

Enclose this voucher with Form 502, with a check or money order made payable to Virginia Department of Taxation.

Amount of this payment

$ .00

due with the return. If the return is filed after the due date, complete Form 502, Page 2 to calculate any penalty and interest due with the return.

Penalties

Extension Penalty

The pass-through entity must pay at least 90% of the withholding tax due by the return due date to avoid a penalty. If the return is filed within the 6-month extension and less than 90% of the tax was paid by the original return due date, then the pass-through entity owes an extension penalty. The penalty is 2% per month of the tax due with the return from the filing due date through the date of payment, up to a maximum of 12%.

Late Filing Penalty

If the return is filed after the extended due date, the extension is not valid, and the entity is subject to the late filing penalty of 30% of the tax due or $1,200, whichever is greater.

Late Payment Penalty

If the return is filed within the extended period and full payment is not included with the return, the entity is subject to the late payment penalty of 6% per month from the date the return is filed through the date of payment, up to a maximum of 30%.

Interest

Interest is due on any unpaid tax at the underpayment rate under IRC § 6621, plus 2%, from the due date until the tax is paid.