

WEST VIRGINIA EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE FORM WV/IT-104

Complete this form and present it to your employer to avoid any delay in adjusting the amount of state income tax to be withheld from your wages.

If you do not complete this form, the amount of tax that is now being withheld from your pay may not be sufficient to cover the total amount of tax due the state when filing your personal income tax return after the close of the year. You may be subject to a penalty on tax owed the state.

Individuals are permitted a maximum of one exemption for themselves, plus an additional exemption for their spouse and any dependent other than their spouse that they expect to claim on their tax return.

If you are married and both you and your spouse work and you file a joint income tax return, or if you are working two or more jobs, the revised withholding tables should result in a more accurate amount of tax being withheld.

If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, you must check the box on line 5.

When requesting withholding from pension and annuity payments you must present this completed form to the payor. Enter the amount you want withheld on line 6.

additio	If you determine the amount of tax being withheld is insufficient, you may reduce the notions you are claiming or request additional taxes be withheld from each payroll period. I sonal amount you want to have withheld on line 6.	Enter the
WV/IT-10 Rev. 12/0		
Name	me Social Security Number	
Address_		
City	State Zip Code	
1.	If SINGLE, and you claim an exemption, enter "1", if you do not, enter "0	
2.	If MARRIED, one exemption each for husband and wife if not claimed on another certificate. (a) If you claim both of these exemptions, enter "2" (b) If you claim one of these exemptions, enter "1" (c) If you claim neither of these exemptions, enter "0"	
3.	If you claim exemptions for one or more dependents, enter the number of such exemptions	
4.	Add the number of exemptions which you have claimed above and enter the total	
5.	If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, check here	
6.	Additional withholding per pay period under agreement with employer, enter amount here\$	
	t special withholding allowances provided on Federal Form W-4 may not be claimed on your West Virginia Form WV/IT-104 enalties provided by law, that the number of exemptions claimed in this certificate is not in excess of those to which I am entered a second control of the second contr	

Signature

NONRESIDENTS-SEE REVERSE SIDE

	cut here				
WV/IT-104 Rev. 12/09	WEST VIRGINIA CERTIFICATE OF	NONRESIDENCE			
This form is to be completed by employees who reside in Kentucky, Maryland, Ohio, Pennsylvania, Virginia or by an employee who is a Military Spouse exempt from income tax on wages.					
you are exempt from West Virginia P	yland, Ohio, Pennsylvania or Virginia and you Personal Income Tax Withholding. Upon receip st Virginia Income Tax from your wages or sa	pt of this form, properly completed, your emp			
you are present in West Virginia solel	rour spouse is a member of the armed forces y to be with your spouse; and (c) you maintair ef Act, enter your state of domicile (legal res	n your domicile in another State and you are c	laiming exemption		
I certify that I am a legal resident of th set forth under the Servicemembers	e state of and am not subject Civil Relief Act, as amended by the Military S	t to West Virginia withholding because I mee Spouses Residency Relief Act.	t the requirements		
	Social Security Number				
AddressCity	_State	Zip Code			
at the address shown on this certificato me. If at any time hereafter I become	ded by law, that I am not a resident of West Vate, and request is hereby made to my employme a resident of West Virginia, or otherwise yer of such fact within ten (10) days from the	yer to NOT withhold West Virginia income tallose my status of being exempt from West \	x from wages paid /irginia withholding		
I certify that the above statements ar	e true, correct, and complete.				

Date_

Signature