

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

**This form has been revised and is effective beginning January 1, 2007**

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 for the taxable year 2007.

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.

If you determine the amount of tax being withheld is insufficient, you may reduce the number of exemptions you are claiming or request additional taxes be withheld from each payroll period. Enter the additional amount you want to have withheld on line 6.

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Print or Type Full Name		Social Security Number	
Home Address	City or Town	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.....		\$ _____	

Note that special withholding allowances provided on Federal Form W-4 may not be claimed on your West Virginia Form WV/IT-104  
I CERTIFY, under penalties provided by law, that the number of exemptions claimed in this certificate is not in excess of those to which I am entitled.

Date \_\_\_\_\_ Signature \_\_\_\_\_

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**WEST VIRGINIA CERTIFICATE OF NONRESIDENCE**

To be completed by employees who reside in Kentucky, Maryland, Ohio, Pennsylvania or Virginia.

If you are a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia and your only source of income from West Virginia is wages or salaries, you are exempt from West Virginia Personal Income Tax Withholding. Upon receipt of this form, properly completed, your employer is authorized to discontinue the withholding of West Virginia Income Tax from your wages or salaries earned in West Virginia.

Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

I hereby certify, under penalties provided by law, that I am not a resident of West Virginia, that I reside in the State of \_\_\_\_\_ and live at the address shown on this certificate, and request is hereby made to my employer to NOT withhold West Virginia income tax from wages paid to me. If at any time hereafter I become a resident of West Virginia, or otherwise lose my status of being exempt from West Virginia withholding taxes, I will properly notify my employer of such fact within ten (10) days from the date of change so that my employer may then withhold West Virginia income tax from my wages.

I certify that the above statements are true, correct, and complete.

Date \_\_\_\_\_ Signature \_\_\_\_\_