

WV/IT-104  
Rev. 1/02

**WEST VIRGINIA EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE**

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 wish to have your West Virginia Income Tax withheld using the new **Optional Two Earner Percentage Method**, check here \_\_\_\_\_
6. Additional withholding per pay period under agreement with employer \_\_\_\_\_ \$ \_\_\_\_\_

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 \_\_\_\_\_

**NONRESIDENTS - SEE REVERSE SIDE**

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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 \_\_\_\_\_