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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.

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.

If you are a military spouse and (a) your spouse is a member of the armed forces present in West Virginia in compliance with military orders; (b) you are present in West Virginia solely to be with your spouse; and (c) you maintain your domicile in another State and you are claiming exemption under the Servicemember Civil Relief Act, enter your state of domicile (legal residence) on the following statement and attach a copy of your spousal military identification card.

I certify that I am a legal resident of the state of \_\_\_\_\_ and am not subject to West Virginia withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

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 \_\_\_\_\_