

# FORM VA-4

## COMMONWEALTH OF VIRGINIA DEPARTMENT OF TAXATION

### PERSONAL EXEMPTION WORKSHEET

1. If no one else can claim you as a dependent, and you wish to claim yourself, write "1" .....
2. If you are married and your spouse is not claimed on his/her own certificate, write "1" .....
3. Exemptions for age .....
  - (a) If you will be 65 or older on December 31, write "1" .....
  - (b) If you claimed an exemption on line 2 and your spouse will be 65 or older on December 31, write "1" .....
4. Exemptions for blindness. ....
  - (a) If you are legally blind, write "1" .....
  - (b) If you claimed an exemption on line 2 and your spouse is legally blind, write "1" .....
5. Write the number of dependents you will be allowed to claim on your income tax return (do not include your spouse) .....
6. Total exemptions (add lines 1 through 5) .....

-----Detach here and give the certificate to your employer. Keep the top portion for your records.-----

### FORM VA-4 EMPLOYEE'S VIRGINIA INCOME TAX WITHHOLDING EXEMPTION CERTIFICATE

Your social security number	Name	
Street address		
City	State	ZIP code

#### COMPLETE THE APPLICABLE LINES BELOW

1. If subject to withholding, enter the number of exemptions claimed on line 6 of the Personal Exemption Worksheet. ....
2. Enter the amount of **additional** withholding requested (see instructions) .....
3. I certify that I am not subject to Virginia withholding. I meet the conditions set forth in the instructions (check here). ....

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

EMPLOYER: Keep exemption certificates with your records. If you believe the employee has claimed too many exemptions, notify the Department of Taxation, P.O. Box 1880, Richmond, Virginia 23282-1880, telephone (804) 367-8038.

# FORM VA-4 INSTRUCTIONS

Use this form to notify your employer whether you are subject to Virginia income tax withholding and how many exemptions you are allowed to claim. You must file this form with your employer when your employment begins. If you do not file this form, your employer must withhold Virginia income tax as if you had no exemptions.

## PERSONAL EXEMPTION WORKSHEET

**You may not claim more personal exemptions on form VA-4 than you are allowed to claim on your income tax return unless you have received written permission to do so from the Department of Taxation.**

- Line 1. You may claim an exemption for yourself if no one else claims you as a dependent on their income tax return.
- Line 2. You may claim an exemption for your spouse if he or she is not already claimed on his or her own certificate.
- Line 3. If you will be 65 or older at the end of this year, you may claim an additional exemption. The additional exemption for a spouse may be claimed only if you were entitled to an exemption on line 2.
- Line 4. If you are considered legally blind for federal income tax purposes, you may claim an additional exemption. The additional exemption for a spouse may be claimed only if you were entitled to an exemption on line 2.
- Line 5. Enter the number of dependents you are allowed to claim on your income tax return.  
**NOTE:** A spouse is not a dependent.

## FORM VA-4

Be sure to enter your social security number, name and address in the spaces provided.

- Line 1. If you are subject to withholding, enter the number of exemptions from line 6 of the Personal Exemption Worksheet.
- Line 2. If you wish to have additional tax withheld, and your employer has agreed to do so, enter the amount of additional tax on this line.
- Line 3. If you are not subject to Virginia withholding, check the box on this line. You are not subject to withholding if you meet any one of the conditions listed below. Form VA-4 must be filed with your employer for each calendar year for which you claim exemption from Virginia withholding.
- (a) You had no liability for Virginia income tax last year and you do not expect to have any liability for this year.
  - (b) You expect your Virginia adjusted gross income to be less than \$5,000 (single), \$8,000 (married, filing a joint or combined return) or \$4,000 (married, filing a separate return).
  - (c) You live in Kentucky or the District of Columbia and commute on a daily basis to your place of employment in Virginia.
  - (d) You are a domiciliary or legal resident of Maryland, Pennsylvania or West Virginia whose only Virginia source income is from salaries and wages and such salaries and wages are subject to income taxation by your state of domicile.