

WEST VIRGINIA INSTRUCTIONS FOR FORM I. T. 104
EMPLOYEE WITHHOLDING EXEMPTION CERTIFICATE

Why Must I Complete a New Form I. T. 104?

Recent revisions to the West Virginia Tax code will affect your state income tax liability for 1987. Therefore, the amount of tax that is now withheld from your pay will no longer be correct. So that your employer will not withhold too much or too little tax from your pay, give your employer a new I. T. 104.

How Does the New Tax Law Affect Me?

The \$1,000 standard deduction as well as all itemized deductions have been eliminated. The \$800 personal exemption is increased to \$2,000 while the actual tax rates have also changed. Separate rate structures for single, head of household and joint filers have been replaced with a single rate structure for all filers.

When Must I File the Form?

Give your employer a new Form I. T. 104, as soon as possible to avoid incorrect withholding.

What Happens If I Do Not Complete the Form?

The amount of tax withheld from your pay may not be close to the amount of tax you will owe when you file your tax return. Tax penalties may result if a large amount of tax is owed at the end of the year.

How Do I Complete the Form?

Follow the Step-by-Step instructions.

STEP-BY-STEP INSTRUCTIONS

Step 1 - First fill in the information asked for in Section 1 through 3.

Step 2 - Write in the total number of exemptions which you wish to claim after first reading the following guidelines for claiming exemptions. Note that special withholding allowances provided on Federal Form W-4 may not be claimed on your West Virginia Form I.T. 104.

1. Individuals are permitted a maximum of one exemption for themselves (Line 4a below), plus an additional exemption for their spouse and any dependent other than their spouse that they expect to claim on their tax return (Line 4b below.)

2. Two-Earner Couples? More than one job? Do not claim the same exemptions more than once. Your withholding will be more accurate if you claim all exemptions on the highest paying job. Add number in Line 4a plus the number in Line 4b and enter result on Line 4c below.

[CAUTION] - WORKING SPOUSE - If both husband and wife work and file a joint State Income Tax Return, there may not be sufficient tax withheld to meet your total tax liability. This is due to the fact that the tax on your combined income will be greater than the sum of the taxes withheld from each individual spouse's wages. The same situation may also exist with a single individual who has two jobs, both of which are subject to withholding. If you determine your withholding taxes are insufficient you should claim less exemptions on the new I.T. 104 Form and/or request additional taxes be withheld from each payroll period. In most cases a two-earner couple should reduce their combined exemption total by two (2) for purposes of adequate withholding.

(Cut along this line and give this form to your employer.)

STATE TAX I.T. 104

EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

(1) _____ (2) _____
 Print or Type Full Name Social Security Number

(3) _____
 Home Address City or Town State Zip

(4a) Enter 1 for yourself _____

(4b) Number of dependent exemptions you wish to claim _____

(4c) Total number of exemptions claimed (Add 4a and 4b) _____

(5) TOTAL amount, if any, you want deducted each pay period \$ _____

(6) I do not wish to have WV State Tax withheld _____

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.

S: FORMS:IT104.WPD

Date: _____ Signature: _____