

WV IT-104NR Certificate of Nonresidence

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.

	cut here	_
WV/IT-104NR Rev, 03/2023	WEST VIRGINIA CERTIFICATE OF NONRESIDENCE	
This form is to be completed is a Military Spouse exempt	v employees who reside in Kentucky, Maryland, Ohio, Pennsylvania, Virginia or by an employee who m income tax on wages.	כ
	sident of the state of and am not subject to West Virginia withholding because the forth under the Servicemembers Civil Relief Act, as amended by the Military Spouse	
Name	Social Security Number	_
Address		
City	State Zip Code	
and live at the address sh income tax from wages pai being exempt from West V date of change so that my e	reprovided by law, that I am not a resident of West Virginia, that I reside in the State of	of.
i certify that the above state	nts are true, correct, and complete.	
Date	Signature	