

FORM VA-4P INSTRUCTIONS
VIRGINIA DEPARTMENT OF TAXATION
WITHHOLDING EXEMPTION CERTIFICATE FOR RECIPIENTS OF
PENSION AND ANNUITY PAYMENTS

Use this form to notify your pension administrator or other payer whether income tax is to be withheld, and on what basis.

Am I required to file Form VA-4P? Yes. You **MUST** file Form VA-4P with your pension or annuity payer before your payments begin. If you do not file Form VA-4P, your payer is required to withhold Virginia income tax from your payments as if you had claimed zero exemptions.

Can I elect "no withholding"? You may use this form to elect "no withholding" if

you have made a similar election for federal purposes, or if you meet any of the conditions listed in the instructions for Line 4 of Form VA-4P on the reverse side of this sheet.

What if I have other income? If you have income from other sources which is not subject to Virginia income tax withholding, you should consider making estimated tax payments on form 760-ES, or requesting that an additional amount of tax be withheld from your pension or annuity payment. You may order Form 760-ES by calling (804) 440-2541 or contacting

your local commissioner of the revenue.

How do I complete Form VA-4P? Review the instructions on the reverse side of this page to determine whether you must have income tax withheld. If you are not liable, simply check the box on Line 4 of Form VA-4P. If you are liable, complete the Personal Exemption Worksheet below and enter your total exemptions on Line 1 of Form VA-4P. **BE SURE TO READ THE INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM VA-4P.** If you need assistance, you may contact the Department of Taxation at (804) 367-8037.

PERSONAL EXEMPTION WORKSHEET

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

----- **CUT HERE AND SEND TO THE PAYER OF YOUR PENSION OR ANNUITY** -----

FORM VA-4P Virginia Withholding Exemption Certificate for
Recipients of Pension and Annuity Payments

SSN		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 Enter the amount of voluntary withholding requested (see instructions) _____
- 4 I certify that I am not subject to Virginia withholding, either because I have elected "no withholding" for federal purposes, or I meet the conditions for exemption set forth in the instructions for Form VA-4P (Check here) ☐

Signature
2601062 Rev 10/03

Date _____

FORM VA- 4P
LINE BY LINE INSTRUCTIONS

PERSONAL EXEMPTION WORKSHEET

In order to compute the proper amount of Virginia income tax withheld, your payer must know the number of personal exemptions you are entitled to claim. The Personal Exemption Worksheet is designed to allow you to review all of the possible exemptions so that you can choose the appropriate number to report to your payer.

The types of exemptions listed on the worksheet correspond to the personal exemptions allowed when filing your Virginia Individual Income Tax Return (Form 760). You may not claim more exemptions on Form VA-4P than you are entitled 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 one exemption for yourself if no one else claims you as a dependent on their income tax return. Otherwise, enter 0 on this line.

Line 2. If you are married, and your spouse does not claim an exemption for him/herself for purposes of Virginia income tax withholding, you may claim their exemption here. Typically, this occurs when one spouse either has no income, or is not subject to withholding.

Line 3. Virginia law allows an extra personal exemption for taxpayers who are age 65 or over. If you will be age 65 or over by January 1, you may claim one exemption on Line 3(a). If you claim an exemption for your spouse on Line 2, and your spouse will also be age 65 or over by January 1, you may claim an additional exemption on Line 3(b).

Line 4. Virginia law also allows an additional personal exemption for those taxpayers who are legally blind for federal income tax purposes. If you are legally blind, you may claim an exemption on Line 4(a). If you claimed an exemption for your spouse on Line 2, and your spouse is legally blind, you may claim an exemption on Line 4(b).

Line 5. Enter the number of dependents you are allowed to claim on your income tax return. **NOTE:** A spouse is not a dependent.

Line 6. Add the number of exemptions claimed on Lines 1 through 5 of the worksheet. This is the total number of personal exemptions allowable for purposes of computing your Virginia income tax withheld.

Retain this worksheet for your records.

FORM VA-4P

Be sure to enter your name, address and social security number in the spaces provided. Your payer must have this information to properly identify your withholding liability.

1. If you are subject to withholding, enter the number of exemptions from Line 6 of the Personal Exemption Worksheet.
2. If you wish to have an additional amount withheld from your payment, enter the amount on Line 2.
3. If you elected "no withholding" for federal purposes, but wish to have Virginia income tax withheld, enter the amount you want withheld from each payment on Line 3.
4. If you are not subject to Virginia withholding, check the box on Line 4. You are not subject to Virginia withholding if you meet any of the following conditions:
 - (a) You elected "no withholding" for federal purposes; or
 - (b) You are not a resident of Virginia; or
 - (c) You incurred no income tax liability for last year and do not expect to incur a liability for this year; or
 - (d) You expect your Virginia adjusted gross income to be less than:
 - \$5,000, if single
 - \$8,000, if married, filing a joint return
 - \$4,000, if married, filing a separate return.

Sign Form VA-4P, cut at the line indicated, and file the completed form with your payer.