

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.

WV/IT-104NR Rev. 03/2023	WEST VIRGINIA CERTIFIC	CATE OF NONRESIDENCE	
•	d by employees who reside in Kentucky, N t from income tax on wages.	Maryland, Ohio, Pennsylvania, Virginia or by an emplo	yee who
		and am not subject to West Virginia withholding Givil Relief Act, as amended by the Military	
Name	Social Security Number		
	State	Zip Code	
and live at the address si income tax from wages pa being exempt from West	hown on this certificate, and request is I id to me. If at any time hereafter I becon	lent of West Virginia, that I reside in the State of hereby made to my employer to NOT withhold Wes ne a resident of West Virginia, or otherwise lose my notify my employer of such fact within ten (10) days income tax from my wages.	st Virginia status of
I certify that the above state	ements are true, correct, and complete.		
Date	Signature		

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