

**MARYLAND  
FORM  
MW507**

**Purpose.** Complete Form MW507 so that your employer can withhold the correct Maryland income tax from your pay. Consider completing a new Form MW507 each year and when your personal or financial situation changes.

**Basic Instructions.** Enter on line 1 below, the number of personal exemptions you will claim on your tax return. However, if you wish to claim more exemptions, or if your adjusted gross income will be more than \$100,000 if you are filing single or married filing separately (\$150,000, if you are filing jointly or as head of household), you must complete the Personal Exemption Worksheet on page 2. Complete the Personal Exemption Worksheet on page 2 to further adjust your Maryland withholding based on itemized deductions, and certain other expenses that exceed your standard deduction and are not being claimed at another job or by your spouse. However, you may claim fewer (or zero) exemptions.

**Additional withholding per pay period under agreement with employer.** If you are not having enough tax withheld, you may ask your employer to withhold more by entering an additional amount on line 2.

**Exemption from withholding.** You may be entitled to claim an exemption from the withholding of Maryland income tax if:

- a. Last year you did not owe any Maryland Income tax and had a right to a full refund of any tax withheld; AND,
- b. This year you do not expect to owe any Maryland income tax and expect to have a right to a full refund of all income tax withheld.

If you are eligible to claim this exemption, complete Line 3 and your employer will not withhold Maryland income tax from your wages.

Students and Seasonal Employees whose annual income will be below the minimum filing requirements should claim exemption from withholding. This provides more income throughout the year and avoids the necessity of filing a Maryland income tax return.

**Certification of nonresidence in the State of Maryland.** Complete Line 4. This line is to be completed by residents of the District of Columbia, Virginia or West Virginia who are employed in Maryland and who do not maintain a place of abode in Maryland for 183 days or more.

Residents of Pennsylvania who are employed in Maryland and who do not maintain a place of abode in Maryland for 183 days or more, should complete line 5 to exempt themselves from the state portion of the withholding tax. These employees are still liable for withholding tax at the rate in effect for the Maryland county in which they are employed, unless they qualify for an exemption on either line 6 or line 7. Pennsylvania residents of York and Adams counties may claim an exemption from the local withholding tax by completing line 6. Pennsylvania residents living in other local jurisdictions which do not impose an earnings or income tax on Maryland residents may claim an exemption by completing line 7. Employees qualifying for exemption under 6 or 7, should also write "EXEMPT" on line 4. Line 4 is **NOT** to be used by residents of other states who are working in Maryland, because such persons are liable for Maryland income tax and withholding from

their wages is required. If you are domiciled in the District of Columbia, Pennsylvania or Virginia and maintain a place of abode in Maryland for 183 days or more, you become a statutory resident of Maryland and you are required to file a resident return with Maryland reporting your total income. You must apply to your domicile state for any tax credit to which you may be entitled under the reciprocal provisions of the law. If you are domiciled in West Virginia, you are not required to pay Maryland Income tax on wage or salary income, regardless of the length of time you may have spent in Maryland.

Under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from Maryland Income tax on your wages if (i) your spouse is a member of the armed forces present in Maryland in compliance with military orders; (ii) you are present in Maryland solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under the SCRA enter your state of domicile (legal residence) on Line 8; enter "EXEMPT" in the box to the right on Line 8; and attach a copy of your spousal military identification card to Form MW507. **In addition, you must also complete and attach Form MW507M.**

**Duties and responsibilities of employer.** Retain this certificate with your records. You are required to submit a copy of this certificate and accompanying attachments to the Compliance Division, Compliance Programs Section, 301 West Preston Street, Baltimore, MD 21201, when received if:

1. You have any reason to believe this certificate is incorrect;
2. The employee claims more than 10 exemptions;
3. The employee claims an exemption from withholding because he/she had no tax liability for the preceding tax year, expects to incur no tax liability this year and the wages are expected to exceed \$200 a week;
4. The employee claims an exemption from withholding on the basis of nonresidence; or
5. The employee claims an exemption from withholding under the Military Spouses Residency Relief Act.

Upon receipt of any exemption certificate (Form MW507), the Compliance Division will make a determination and notify you if a change is required.

Once a certificate is revoked by the Comptroller, the employer must send any new certificate from the employee to the Comptroller for approval before implementing the new certificate.

If an employee claims exemption under 3 above, a new exemption certificate must be filed by February 15th of the following year.

**Duties and responsibilities of employee.** If, on any day during the calendar year, the number of withholding exemptions that the employee is entitled to claim is less than the number of exemptions claimed on the withholding exemption certificate in effect, the employee must file a new withholding exemption certificate with the employer within 10 days after the change occurs.

**FORM MW507 Employee's Maryland Withholding Exemption Certificate**

Print full name	Social Security Number
Street Address, City, State, ZIP	County of residence (Nonresidents enter Maryland county (or Baltimore City) where you are employed.)
<input type="checkbox"/> Single <input type="checkbox"/> Married (surviving spouse or unmarried Head of Household) Rate <input type="checkbox"/> Married, but withhold at Single rate	

1. Total number of exemptions you are claiming not to exceed line f in Personal Exemption Worksheet on page 2. .... 1. \_\_\_\_\_
2. Additional withholding per pay period under agreement with employer..... 2. \_\_\_\_\_
3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions above and check boxes that apply. .... 3. \_\_\_\_\_
  - a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld and
  - b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld. (This includes seasonal and student employees whose annual income will be below the minimum filing requirements). If both a and b apply, enter year applicable \_\_\_\_\_ (year effective) Enter "EXEMPT" here .....
4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies. .... 4. \_\_\_\_\_
  - District of Columbia       Virginia       West Virginia
 I further certify that I do not maintain a place of abode in Maryland as described in the instructions above. Enter "EXEMPT" here. ....
5. I claim exemption from Maryland state withholding because I am domiciled in the Commonwealth of Pennsylvania and I do not maintain a place of abode in Maryland as described in the instructions on Form MW507. Enter "EXEMPT" here. .... 5. \_\_\_\_\_
6. I claim exemption from Maryland local tax because I live in a local Pennsylvania jurisdiction within York or Adams counties. Enter "EXEMPT" here and on line 4 of Form MW507..... 6. \_\_\_\_\_
7. I claim exemption from Maryland local tax because I live in a local Pennsylvania jurisdiction that does not impose an earnings or income tax on Maryland residents. Enter "EXEMPT" here and on line 4 of Form MW507. .... 7. \_\_\_\_\_
8. I certify that I am a legal resident of the state of \_\_\_\_\_ and am not subject to Maryland withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act. Enter "EXEMPT" here... 8. \_\_\_\_\_

**Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on whichever line(s) I completed.**

Employee's signature	Date
Employer's name and address including ZIP code (For employer use only)	Federal Employer Identification Number

Maryland Tax Form

# FORM VA-4

## COMMONWEALTH OF VIRGINIA DEPARTMENT OF TAXATION PERSONAL EXEMPTION WORKSHEET

(See back for instructions)

1. If you wish to claim yourself, write "1" .....
2. If you are married and your spouse is not claimed on his or her own certificate, write "1" .....
3. Write the number of dependents you will be allowed to claim on your income tax return (do not include your spouse).....
4. Subtotal Personal Exemptions (add lines 1 through 3).....
5. Exemptions for age
  - (a) If you will be 65 or older on January 1, write "1" .....
  - (b) If you claimed an exemption on line 2 and your spouse will be 65 or older on January 1, write "1" .....
6. 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" .....
7. Subtotal exemptions for age and blindness (add lines 5 through 6).....
8. Total of Exemptions - add line 4 and line 7 .....

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:
  - (a) Subtotal of Personal Exemptions - line 4 of the Personal Exemption Worksheet.....
  - (b) Subtotal of Exemptions for Age and Blindness line 7 of the Personal Exemption Worksheet.....
  - (c) Total Exemptions - line 8 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)
4. I certify that I am not subject to Virginia withholding. I meet the conditions set forth Under the Service member Civil Relief Act, as amended by the Military Spouses Residency Relief Act ..... (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 1115, Richmond, Virginia 23218-1115, telephone (804) 367-8037. *Note:* Employers may establish a system to electronically receive Forms VA-4 from employees, provided the system meets Internal Revenue Service requirements as specified in § 31.3402(f)(5)-1(c) of the Treasury Regulations (26 CFR).

VA Tax Form





# WEST VIRGINIA EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE FORM WV/IT-104

Complete this form and present it to your employer to avoid any delay in adjusting the amount of state income tax to be withheld from your wages.

If you do not complete this form, the amount of tax that is now being withheld from your pay may not be sufficient to cover the total amount of tax due the state when filing your personal income tax return after the close of the year. You may be subject to a penalty on tax owed the state.

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

**If you are married and both you and your spouse work and you file a joint income tax return, or if you are working two or more jobs, the revised withholding tables should result in a more accurate amount of tax being withheld.**

If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, you must check the box on line 5.

When requesting withholding from pension and annuity payments you must present this completed form to the payor. Enter the amount you want withheld on line 6.

If you determine the amount of tax being withheld is insufficient, you may reduce the number of exemptions you are claiming or request additional taxes be withheld from each payroll period. Enter the additional amount you want to have withheld on line 6.

----- cut here -----

WV/IT-104  
Rev. 12/09

## WEST VIRGINIA EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE



Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

1. If SINGLE, and you claim an exemption, enter "1", if you do not, enter "0" ..... \_\_\_\_\_
2. If MARRIED, one exemption each for husband and wife if not claimed on another certificate.
  - (a) If you claim both of these exemptions, enter "2"
  - (b) If you claim one of these exemptions, enter "1"
  - (c) If you claim neither of these exemptions, enter "0"
3. If you claim exemptions for one or more dependents, enter the number of such exemptions. .... \_\_\_\_\_
4. Add the number of exemptions which you have claimed above and enter the total .....
5. If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, check here .....
6. Additional withholding per pay period under agreement with employer, enter amount here ..... \$ \_\_\_\_\_

Note that special withholding allowances provided on Federal Form W-4 may not be claimed on your West Virginia Form WV/IT-104 | 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.

Date \_\_\_\_\_

Signature \_\_\_\_\_

NONRESIDENTS-SEE REVERSE SIDE

WV Tax Form

2020 Enter Year

D-4 Employee Withholding Allowance Certificate

Social security number

Grid for social security number

Your first name

Grid for first name

M.I. Last name

Grid for middle initial and last name

Home address (number and street)

Grid for home address

City

Grid for city

State

Zip code +4

Grid for state and zip code

- 1 Tax filing status Fill in only one: Single Married/domestic partners filing jointly Married filing separately Head of household Married/domestic partners filing separately on same return

2 Total number of withholding allowances from worksheet below

Grid for number of allowances

3 Additional amount, if any, you want withheld from each paycheck

Grid for additional amount

4 Before claiming exemption from withholding, read below and, if qualified, write "EXEMPT" in this box.

Grid for exemption status

5 My domicile is a state other than the District of Columbia Yes No If yes, give name of state of domicile

Grid for state of domicile

I am exempt because: last year I did not owe any DC income tax and had a right to a full refund of all DC income tax withheld from me; and this year I do not expect to owe any DC income tax and expect a full refund of all DC income tax withheld from me; and I qualify for exempt status on federal Form W-4.

If claiming exemption from withholding, are you a full-time student? Yes No

Signature Under penalties of law, I declare that the information provided on this certificate is, to the best of my knowledge, correct. Employee's signature Date

Employer Keep this certificate with your records. If 10 or more exemptions are claimed or if you suspect this certificate contains false information please send a copy to: Office of Tax and Revenue, 1101 4th St., SW, Washington, DC 20024 Attn: Compliance Administration

Detach and give the top portion to your employer. Keep the bottom portion for your records.

D-4 Employee Withholding Allowance Worksheet

Section A Number of withholding allowances

- a Enter 1 for yourself and b Enter 1 if you are filing as a head of household and c Enter 1 if you are 65 or over and d Enter 1 if you are blind e Enter number of dependents f Enter 1 for your spouse/registered domestic partner if filing jointly g Enter 1 if married/registered domestic partners filing jointly and your spouse/registered domestic partner is 65 or over and h Enter 1 if married/registered domestic partners filing jointly and your spouse/registered domestic partner is blind i Number of allowances Add Lines a through h and enter on Line 2 above. If you want to claim additional withholding allowances, complete section B below.

Section B Additional withholding allowances

- j Enter estimate of your itemized deductions k Enter \$2,000 if married/registered domestic partners filing separately; all others enter \$4,000 l Subtract Line k from Line j m Multiply \$1,675 by the number of allowances on Line i n Divide Line l by Line m. Round to the nearest whole number. o Add Lines n and i and enter on Line 2 above.

DC Tax Form



## Department of Housing and Community Development

### SECTION 3 RESIDENT WORKSHEET Eligibility for Preference

A Section 3 Resident seeking the preference in training and employment provided by Section 3 shall certify, or submit evidence to the recipient contractor or subcontractor, that the person is a Section 3 Resident, as defined in 24 CFR 135.5. See the reverse side for income limits.

A. Are you a legal resident of the District of Columbia? Yes  No

If yes, please go to the next section (B) and answer these questions:

B. Category determination:

- a. Are you a public housing resident or do you receive DCHA housing assistance? Yes  No  Or
- b. Are you a Section 8 voucher holder? Yes  No  Or
- c. Are you a HUD Youthbuild program participant? Yes  No  Or
- d. Do you meet the income guidelines on the back of this form? Yes  No

If you meet the conditions of both question A and one of the categories of question B then you are a Section 3 resident. You must submit the documentation discussed in question C to the employer.

C. Do you have proof of residency, assistance or income? (Check the corresponding box)

Proof of Income	Proof of Residency
<input type="checkbox"/> Copy of evidence of participation in a public assistance program	<input type="checkbox"/> Driver's license or state ID
<input type="checkbox"/> Tax Return	<input type="checkbox"/> Proof of residency (lease)
<input type="checkbox"/> Pay Stub	<input type="checkbox"/> Other evidence:

D. Applicant Information

1. Applicant Name:	2. Date:
3. Applicant Address:	4. Applicant Phone Number:
5. Applicant Email address:	6. Best time to contact:
7. Annual Family Income: \$	8. Family Size:
9. Signature:	

I understand this worksheet is to determine eligibility for Section 3 residency. I understand that I may be asked to provide documentation regarding my income or residence in public housing or receipt of public assistance.

1800 Martin Luther King, Jr. Ave, SE, Washington, DC 20020; 202-442-7200