Form WV/IT 104 Employee Withholding Exemption Certificate 2026

State Tax Department
West Virginia

FOR MARYLAND STATE GOVERNMENT EMPLOYEES ONLY RESIDING IN WEST VIRGINIA

Section 1 – Employee Information (Please complete form in black ink.)

Payroll System (check one) ☐ RG ☐ CT ☐ UM	Name of Employing Agency		
Agency Number	Social Security Number	Employee Name	
Home Address (number and street or rural route)			(apartment number, if any)
City		State WV	Zip Code

Section 2 – West Virginia Withholding

Tax information is available online at https://tax.wv.gov/Documents/Withholding/it104.pdf

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 ..... $ _____

Section 3 – Employee Signature

I certify, under penalties provided by the law, that the number of exemptions claimed in this certificate is not in excess of those to which I am entitled. (This form is not valid unless you sign it.)

Employee's signature	Date	Daytime Phone Number (in case CPB needs to contact you regarding your WV/IT-104)

Employer's name and address (For Employer Use Only)	Federal Employer identification number (EIN)
Central Payroll Bureau **P.O. Box 2396** **Annapolis, MD 21404**	

Important: The information you supply must be complete. This form will replace in total any certificate you previously submitted.

Web Site - https://www.marylandcomptroller.gov/statepayroll/payroll-forms.php