

**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

can download Form 760-ES or electronically file your estimated payment on our website, www.tax.virginia.gov. You may also order Form 760-ES by calling (804) 440-2541 or contacting your local commissioner of the revenue.

How do I complete Form VA-4P? Be sure to read the instructions on the reverse side of this page 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. Enter "1" for yourself..... _____
2. If you are married and your spouse is not claimed on his or her own certificate, enter "1"..... _____
3. Enter the number of dependents you will claim on your income tax return (do not include your spouse)..... _____
4. Subtotal of Personal Exemptions - add lines 1 - 3 _____
5. Exemptions for age
 - a) It you will be 65 or older on January 1, enter "1"..... _____
 - b) If you claimed an exemption on line 2 above and your spouse will be 65 or older on January 1, enter "1"..... _____
6. Exemptions for blindness
 - a) If you are legally blind enter "1"..... _____
 - b) If you claimed an exemption on line 2 above and your spouse is legally blind, enter "1"..... _____
7. Subtotal of Age and Blindness Exemptions - add lines 5 & 6 _____
8. **Total exemptions (add lines 4 and 7)** _____

----- **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**

| | | | |
|-----------------------------|-------|----------|--|
| 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 Age and Blindness Exemptions - 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. 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 _____

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.

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 an exemption for yourself.

Line 2. You may claim an exemption for your spouse if he or she is not already claimed on his or her own certificate.

Line 3. Enter the number of dependents you are allowed to claim on your income tax return.

NOTE: A spouse is not a dependent.

Line 5. If you will be age 65 or over by January 1, you may claim one exemption on Line 5(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 5(b).

Line 6. If you are legally blind, you may claim an exemption on Line 6(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 6(b).

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.

Line 1. If you are subject to withholding, enter the number of exemptions from:

- (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

Line 2. If you wish to have an additional amount withheld from your payment, enter the amount on Line 2.

Line 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.

Line 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 the amount shown below for your filing status:

| | Taxable Years 2005, 2006 and 2007 | Taxable Years 2008 and 2009 | Taxable Years 2010 and 2011 | Taxable Years 2012 and Beyond |
|--------------------------------------|---|-----------------------------------|-----------------------------------|-------------------------------------|
| Single | \$7,000 | \$11,250 | \$11,650 | \$11,950 |
| Married | \$14,000 | \$22,500 | \$23,300 | \$23,900 |
| Married, filing a separate return | \$7,000 | \$11,250 | \$11,650 | \$11,950 |

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