

**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)	Name of Employing Agency	
<b>RG</b>	<b>CT</b>	<b>UM</b>
Agency Number	Social Security Number	Employee Name
Home Address (number and street or rural route)		(apartment number, if any)
City	State	Zip Code
	<b>WV</b>	

**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.)

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Employee's signature

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Date

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Daytime Phone Number  
(in case CPB needs to contact you regarding your WV/IT-104)

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

Federal Employer identification number (EIN)

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>