

**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 web site, 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**

SSN	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 _____