



* VIRGINIA *
DEPARTMENT of ELECTIONS

Officer of Election
Notice of Appointment



To: _____

Thank you for applying to be an election official (poll worker) for Accomack County, Virginia. The appointment is for a 1-year term. **The term begins March 1, 2026 and ends on the last day of February 2027.**

Please read and confirm that the information below does not apply to you and if does not then you may proceed with the appointment:

The Constitution of Virginia prohibits any person who holds any elective office or is the deputy or employee of such elected official under the Governments of the United States, the Commonwealth, or any Virginia County, or Town from serving as an officer of election.

Enclosed you will find the necessary paperwork that you need to complete to serve as an election official. Article II, Section 7 of the Constitution of Virginia requires that all appointees take an oath of office. Section 24.2-611 of the Code of Virginia, requires appointees to swear an additional oath on Election Day.) ***Failure to take this oath, complete these forms, and file them with the General Registrar before serving in your role as an Officer of Election is punishable by a fine of not less than \$100 and no more than \$1000.***

Please complete the mandatory attached forms and return the completed forms to the General Registrar's office. Please arrange to take your oath of office by March 1, 2026. The staff will fill in the oath form when you arrive. ***Please DO NOT sign the oath prior to arriving at the Registrar's office unless you have sworn the oath in front of a notary public with proof thereof.*** Should you choose to complete the oath elsewhere, you may mail all completed forms to the address below. For your convenience we have provided a stamped, self-addressed envelope. As stated above, the deadline for postmark receipt is March 1, 2026.

Sincerely,

Accomack County Electoral Board
c/o of the Office of the General Registrar
PO Box 97
24387 Joynes Neck Road
Accomac, VA 23301
(757)787-2935

Date: _____

Roger O. Omwake

Electoral Board Secretary



| | |
|---|---|
| Appointment Information | I have been notified of my appointment as an Officer of Election by the Electoral Board of the City/County of _____. |
| Accept or Reject the Appointment | <p>1</p> <input type="checkbox"/> I do not accept appointment as an Officer of Election. (Skip to #3) <input type="checkbox"/> I do accept appointment as an Officer of Election. (Go to #2) |
| Qualifications to Serve | <p>2</p> <p>Check all that apply:</p> <input type="checkbox"/> I do not hold any elected office, whether paid or unpaid, of the government of the United States, the Commonwealth of Virginia, or any Virginia county, city, or town. <input type="checkbox"/> I am not the deputy or the employee of an elected official. <input type="checkbox"/> I understand that if both a Democratic and Republican primary will be held in my city or county that all Officers of Election serving at the primary are required to attend the training session on dual primary procedures, and that failure to attend training may make me ineligible to work at the primary election. |
| Contact Information (Please Print) | <p>3</p> <p>Name: _____</p> <p>Address: _____ APT/Suite #: _____</p> <p>City: _____ State: <u>VA</u> Zip Code: _____</p> <p>Home Phone: _____ Cell Phone: _____</p> <p>Email address: _____</p> |
| Political Party Preference (Choose only 1) | <p>4</p> <input type="checkbox"/> I would prefer to represent the Democratic Party. Please forward my information to the party chair. <input type="checkbox"/> I would prefer to represent the Republican Party. Please forward my information to the party chair. <input type="checkbox"/> I would prefer to be unaffiliated. |
| Signature | <p>5</p> <p>The information above is true and correct to the best of my knowledge, and I accept my appointment as an Officer of Election.</p> <p>_____ Signature</p> <p>_____ Date</p> |

| | | |
|------------------------|-------------------------------------|----------------------|
| Office Use Only | | |
| Home Precinct: _____ | Assigned Precinct: _____ | Date received: _____ |
| Party Representation: | <input type="checkbox"/> Democratic | |
| | <input type="checkbox"/> Republican | |
| | <input type="checkbox"/> No Party | |



Commonwealth of Virginia
OATH OR AFFIRMATION

I, _____, do solemnly swear (or affirm) that I will support the Constitution of the United States, and the Constitution of the Commonwealth of Virginia, and that I will faithfully and impartially discharge all the duties incumbent upon me as an Officer of Election of _____ for the term of _____ year(s) beginning March 1, 20__ (or on _____, 20__, if appointed after the term begins) according to the best of my ability (so help me God).

SIGNATURE OF PERSON TAKING OATH

Subscribed and sworn to before me this _____ day of _____, 20__.

SIGNATURE OF PERSON ADMINISTERING OATH

TITLE OF PERSON ADMINISTERING OATH
[MUST BE ONE OF THE INDIVIDUALS LISTED BELOW]

Take the above oath and sign it before one of the following: the Clerk or Deputy Clerk of the Circuit Court, a Member of the Electoral Board, the General Registrar, a Deputy Registrar or a Notary.
Return it to the Clerk of Circuit Court to be filed as required by § 49-8 of the Code of Virginia.

SBE-120

Employee's Withholding Certificate

**Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
 Give Form W-4 to your employer.**

2026

Your withholding is subject to review by the IRS.

| | | |
|---|---|----------------------------------|
| Step 1: Enter Personal Information | (a) First name and middle initial _____ Last name _____ | (b) Social security number _____ |
| | Address _____ | |
| | City or town, state, and ZIP code _____ | |
| | (c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.) | |
| Caution: To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information. | | |

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if you: are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

| | | |
|--|--|--|
| Step 3: Claim Dependent and Other Credits | If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): (a) Multiply the number of qualifying children under age 17 by \$2,200 3(a) \$ (b) Multiply the number of other dependents by \$500 3(b) \$ Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here 3 \$ | |
| Step 4: Other Adjustments | (a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income 4(a) \$ | |
| | (b) Deductions. Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here 4(b) \$ | |
| | (c) Extra withholding. Enter any additional tax you want withheld each pay period 4(c) \$ | |

| | |
|-------------------------|---|
| Exempt from withholding | I claim exemption from withholding for 2026, and I certify that I meet both of the conditions for exemption for 2026. See <i>Exemption from withholding</i> on page 2. I understand I will need to submit a new Form W-4 for 2027 . . . <input type="checkbox"/> |
|-------------------------|---|

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee's signature (This form is not valid unless you sign it.)

Date

| | | | |
|-----------------------|-----------------------------------|--------------------------------|--|
| Employers Only | Employer's name and address _____ | First date of employment _____ | Employer identification number (EIN) _____ |
|-----------------------|-----------------------------------|--------------------------------|--|

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2026 if you meet both of the following conditions: you had no federal income tax liability in 2025 and you expect to have no federal income tax liability in 2026. You had no federal income tax liability in 2025 if (1) your total tax on line 24 on your 2025 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2026 tax return. To claim exemption from withholding, certify that you meet both of the conditions by checking the box in the *Exempt from withholding* section. Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2027.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

TIP: Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount of tax withheld will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain credits. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4.

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 15, if you expect to claim deductions other than the basic standard deduction on your 2026 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for qualified tips, overtime compensation, and passenger vehicle loan interest; student loan interest; IRAs; and seniors. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain deductions. For additional eligibility requirements, see Pub. 501.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe when you file your tax return.

Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 5. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3 1 \$ _____

2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.

a Find the amount from the appropriate table on page 5 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a 2a \$ _____

b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 5 and enter this amount on line 2b 2b \$ _____

c Add the amounts from lines 2a and 2b and enter the result on line 2c 2c \$ _____

3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. 3 _____

4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (plus any other additional amount you want withheld) 4 \$ _____

Step 4(b) – Deductions Worksheet (Keep for your records.)



See the Instructions for Schedule 1-A (Form 1040) for more information about whether you qualify for the deductions on lines 1a, 1b, 1c, 3a, and 3b.

1 Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.

a **Qualified tips.** If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified tips up to \$25,000 1a \$ _____

b **Qualified overtime compensation.** If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified overtime compensation up to \$12,500 (\$25,000 if married filing jointly) of the "and-a-half" portion of time-and-a-half compensation 1b \$ _____

c **Qualified passenger vehicle loan interest.** If your total income is less than \$100,000 (\$200,000 if married filing jointly), enter an estimate of your qualified passenger vehicle loan interest up to \$10,000 1c \$ _____

2 Add lines 1a, 1b, and 1c. Enter the result here 2 \$ _____

3 **Seniors age 65 or older.** If your total income is less than \$75,000 (\$150,000 if married filing jointly):

a Enter \$6,000 if you are age 65 or older before the end of the year 3a \$ _____

b Enter \$6,000 if your spouse is age 65 or older before the end of the year and has a social security number valid for employment 3b \$ _____

4 Add lines 3a and 3b. Enter the result here 4 \$ _____

5 Enter an estimate of your student loan interest, deductible IRA contributions, educator expenses, alimony paid, and certain other adjustments from Schedule 1 (Form 1040), Part II. See Pub. 505 for more information 5 \$ _____

6 **Itemized deductions.** Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:

a **Medical and dental expenses.** Enter expenses in excess of 7.5% (0.075) of your total income 6a \$ _____

b **State and local taxes.** If your total income is less than \$505,000 (\$252,500 if married filing separately), enter state and local taxes paid up to \$40,400 (\$20,200 if married filing separately) 6b \$ _____

c **Home mortgage interest.** If your home acquisition debt is less than \$750,000 (\$375,000 if married filing separately), enter your home mortgage interest expense (including mortgage insurance premiums) 6c \$ _____

d **Gifts to charities.** Enter contributions in excess of 0.5% (0.005) of your total income 6d \$ _____

e **Other itemized deductions.** Enter the amount for other itemized deductions 6e \$ _____

7 Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here 7 \$ _____

8 **Limitation on itemized deductions.**

a Enter your total income 8a \$ _____

b Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9 8b \$ _____

9 Enter: { • \$768,700 if you're married filing jointly or a qualifying surviving spouse }
 { • \$640,600 if you're single or head of household } 9 \$ _____
 { • \$384,350 if you're married filing separately }

10 If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here 10 \$ _____

11 **Standard deduction.**

Enter: { • \$32,200 if you're married filing jointly or a qualifying surviving spouse }
 { • \$24,150 if you're head of household } 11 \$ _____
 { • \$16,100 if you're single or married filing separately }

12 **Cash gifts to charities.** If you take the standard deduction, enter cash contributions up to \$1,000 (\$2,000 if married filing jointly) 12 \$ _____

13 Add lines 11 and 12. Enter the result here 13 \$ _____

14 If line 10 is greater than line 13, subtract line 11 from line 10 and enter the result here. If line 13 is greater than line 10, enter the amount from line 12 14 \$ _____

15 Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4 15 \$ _____

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Surviving Spouse

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$0 | \$0 | \$480 | \$850 | \$850 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 |
| \$10,000 - 19,999 | 0 | 480 | 1,480 | 1,850 | 2,050 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 2,620 |
| \$20,000 - 29,999 | 480 | 1,480 | 2,480 | 3,050 | 3,250 | 3,420 | 3,420 | 3,420 | 3,420 | 3,420 | 3,820 | 4,820 |
| \$30,000 - 39,999 | 850 | 1,850 | 3,050 | 3,620 | 3,820 | 3,990 | 3,990 | 3,990 | 3,990 | 4,390 | 5,390 | 6,390 |
| \$40,000 - 49,999 | 850 | 2,050 | 3,250 | 3,820 | 4,020 | 4,190 | 4,190 | 4,190 | 4,590 | 5,590 | 6,590 | 7,590 |
| \$50,000 - 59,999 | 1,020 | 2,220 | 3,420 | 3,990 | 4,190 | 4,360 | 4,360 | 4,760 | 5,760 | 6,760 | 7,760 | 8,760 |
| \$60,000 - 69,999 | 1,020 | 2,220 | 3,420 | 3,990 | 4,190 | 4,360 | 4,760 | 5,760 | 6,760 | 7,760 | 8,760 | 9,760 |
| \$70,000 - 79,999 | 1,020 | 2,220 | 3,420 | 3,990 | 4,190 | 4,760 | 5,760 | 6,760 | 7,760 | 8,760 | 9,760 | 10,760 |
| \$80,000 - 99,999 | 1,020 | 2,220 | 3,420 | 4,240 | 5,440 | 6,610 | 7,610 | 8,610 | 9,610 | 10,610 | 11,610 | 12,610 |
| \$100,000 - 149,999 | 1,870 | 4,070 | 6,270 | 7,840 | 9,040 | 10,210 | 11,210 | 12,210 | 13,210 | 14,210 | 15,360 | 16,560 |
| \$150,000 - 239,999 | 1,870 | 4,100 | 6,500 | 8,270 | 9,670 | 11,040 | 12,240 | 13,440 | 14,640 | 15,840 | 17,040 | 18,240 |
| \$240,000 - 319,999 | 2,040 | 4,440 | 6,840 | 8,610 | 10,010 | 11,380 | 12,580 | 13,780 | 14,980 | 16,180 | 17,380 | 18,580 |
| \$320,000 - 364,999 | 2,040 | 4,440 | 6,840 | 8,610 | 10,010 | 11,380 | 12,580 | 13,860 | 15,860 | 17,860 | 19,860 | 21,860 |
| \$365,000 - 524,999 | 2,720 | 5,920 | 9,390 | 12,260 | 14,760 | 17,230 | 19,530 | 21,830 | 24,130 | 26,430 | 28,730 | 31,030 |
| \$525,000 and over | 3,140 | 6,840 | 10,540 | 13,610 | 16,310 | 18,980 | 21,480 | 23,980 | 26,480 | 28,980 | 31,480 | 33,980 |

Single or Married Filing Separately

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$90 | \$850 | \$1,020 | \$1,020 | \$1,020 | \$1,070 | \$1,870 | \$1,870 | \$1,870 | \$1,870 | \$1,870 | \$1,970 |
| \$10,000 - 19,999 | 850 | 1,780 | 1,980 | 1,980 | 2,030 | 3,030 | 3,830 | 3,830 | 3,830 | 3,830 | 3,930 | 4,130 |
| \$20,000 - 29,999 | 1,020 | 1,980 | 2,180 | 2,230 | 3,230 | 4,230 | 5,030 | 5,030 | 5,030 | 5,130 | 5,330 | 5,530 |
| \$30,000 - 39,999 | 1,020 | 1,980 | 2,230 | 3,230 | 4,230 | 5,230 | 6,030 | 6,030 | 6,130 | 6,330 | 6,530 | 6,730 |
| \$40,000 - 59,999 | 1,020 | 2,880 | 4,080 | 5,080 | 6,080 | 7,080 | 7,950 | 8,150 | 8,350 | 8,550 | 8,750 | 8,950 |
| \$60,000 - 79,999 | 1,870 | 3,830 | 5,030 | 6,030 | 7,100 | 8,300 | 9,300 | 9,500 | 9,700 | 9,900 | 10,100 | 10,300 |
| \$80,000 - 99,999 | 1,870 | 3,830 | 5,100 | 6,300 | 7,500 | 8,700 | 9,700 | 9,900 | 10,100 | 10,300 | 10,500 | 10,700 |
| \$100,000 - 124,999 | 2,030 | 4,190 | 5,590 | 6,790 | 7,990 | 9,190 | 10,190 | 10,390 | 10,590 | 10,940 | 11,940 | 12,940 |
| \$125,000 - 149,999 | 2,040 | 4,200 | 5,600 | 6,800 | 8,000 | 9,200 | 10,200 | 10,950 | 11,950 | 12,950 | 13,950 | 14,950 |
| \$150,000 - 174,999 | 2,040 | 4,200 | 5,600 | 6,800 | 8,150 | 10,150 | 11,950 | 12,950 | 13,950 | 14,950 | 16,170 | 17,470 |
| \$175,000 - 199,999 | 2,040 | 4,200 | 6,150 | 8,150 | 10,150 | 12,150 | 13,950 | 15,020 | 16,320 | 17,620 | 18,920 | 20,220 |
| \$200,000 - 249,999 | 2,720 | 5,680 | 7,880 | 10,140 | 12,440 | 14,740 | 16,840 | 18,140 | 19,440 | 20,740 | 22,040 | 23,340 |
| \$250,000 - 449,999 | 2,970 | 6,230 | 8,730 | 11,030 | 13,330 | 15,630 | 17,730 | 19,030 | 20,330 | 21,630 | 22,930 | 24,240 |
| \$450,000 and over | 3,140 | 6,600 | 9,300 | 11,800 | 14,300 | 16,800 | 19,100 | 20,600 | 22,100 | 23,600 | 25,100 | 26,610 |

Head of Household

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$0 | \$280 | \$850 | \$950 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,560 | \$1,870 | \$1,870 | \$1,870 |
| \$10,000 - 19,999 | 280 | 1,280 | 1,950 | 2,150 | 2,220 | 2,220 | 2,220 | 2,760 | 3,760 | 4,070 | 4,070 | 4,210 |
| \$20,000 - 29,999 | 850 | 1,950 | 2,720 | 2,920 | 2,980 | 2,980 | 3,520 | 4,520 | 5,520 | 5,830 | 5,980 | 6,180 |
| \$30,000 - 39,999 | 950 | 2,150 | 2,920 | 3,120 | 3,180 | 3,720 | 4,720 | 5,720 | 6,720 | 7,180 | 7,380 | 7,580 |
| \$40,000 - 59,999 | 1,020 | 2,220 | 2,980 | 3,570 | 4,640 | 5,640 | 6,640 | 7,750 | 8,950 | 9,460 | 9,660 | 9,860 |
| \$60,000 - 79,999 | 1,020 | 2,610 | 4,370 | 5,570 | 6,640 | 7,750 | 8,950 | 10,150 | 11,350 | 11,860 | 12,060 | 12,260 |
| \$80,000 - 99,999 | 1,870 | 4,070 | 5,830 | 7,150 | 8,410 | 9,610 | 10,810 | 12,010 | 13,210 | 13,720 | 13,920 | 14,120 |
| \$100,000 - 124,999 | 1,870 | 4,270 | 6,230 | 7,630 | 8,900 | 10,100 | 11,300 | 12,500 | 13,700 | 14,210 | 14,720 | 15,720 |
| \$125,000 - 149,999 | 2,040 | 4,440 | 6,400 | 7,800 | 9,070 | 10,270 | 11,470 | 12,670 | 14,580 | 15,890 | 16,890 | 17,890 |
| \$150,000 - 174,999 | 2,040 | 4,440 | 6,400 | 7,800 | 9,070 | 10,580 | 12,580 | 14,580 | 16,580 | 17,890 | 18,890 | 20,170 |
| \$175,000 - 199,999 | 2,040 | 4,440 | 6,400 | 8,510 | 10,580 | 12,580 | 14,580 | 16,580 | 18,710 | 20,320 | 21,620 | 22,920 |
| \$200,000 - 249,999 | 2,720 | 5,920 | 8,680 | 10,900 | 13,270 | 15,570 | 17,870 | 20,170 | 22,470 | 24,080 | 25,380 | 26,680 |
| \$250,000 - 449,999 | 2,970 | 6,470 | 9,540 | 12,040 | 14,410 | 16,710 | 19,010 | 21,310 | 23,610 | 25,220 | 26,520 | 27,820 |
| \$450,000 and over | 3,140 | 6,840 | 10,110 | 12,810 | 15,380 | 17,880 | 20,380 | 22,880 | 25,380 | 27,190 | 28,690 | 30,190 |

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).

FORM VA-4 INSTRUCTIONS

Use this form to notify your employer whether you are subject to Virginia income tax withholding and how many exemptions you are allowed to claim. You must file this form with your employer when your employment begins. If you do not file this form, your employer must withhold Virginia income tax as if you had no exemptions.

PERSONAL EXEMPTION WORKSHEET

You may not claim more personal exemptions on form VA-4 than you are allowed 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).

FORM VA-4

Be sure to enter your social security number, name and address in the spaces provided.

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 additional tax withheld, and your employer has agreed to do so, enter the amount of additional tax on this line.

Line 3. If you are not subject to Virginia withholding, check the box on this line. You are not subject to withholding if you meet any one of the conditions listed below. Form VA-4 must be filed with your employer for each calendar year for which you claim exemption from Virginia withholding.

- (a) You had no liability for Virginia income tax last year and you do not expect to have any liability for this year.
- (b) 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 |

(c) You live in Kentucky or the District of Columbia and commute on a daily basis to your place of employment in Virginia.

(d) You are a domiciliary or legal resident of Maryland, Pennsylvania or West Virginia whose only Virginia source income is from salaries and wages and such salaries and wages are subject to income taxation by your state of domicile.

Line 4. Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from Virginia income tax on your wages if (i) your spouse is a member of the armed forces present in Virginia in compliance with military orders; (ii) you are present in Virginia solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under the SCRA check the box on Line 4 and attach a copy of your spousal military identification card to Form VA-4.