

INSTRUCTIONS

EMPLOYEE:

If you are eligible for an out-of-state tax credit on your Virginia individual income tax return under the provisions of Section 58.1-332, Code of Virginia, complete this form to authorize your employer to allow a portion of the credit each pay period to reduce the Virginia income taxes withheld from your wages. The definitions for "resident" and "nonresident" in Section A and the directions for computing the credit for taxes paid to another state are in the instructions for completing the Virginia resident and nonresident individual income tax returns.

EMPLOYER:

On receipt of this form, properly executed by the employee, complete Section B. This form authorizes you to reduce the amount of Virginia withholding taxes normally withheld by the amount in Section B. If the employee becomes ineligible for this withholding out-of-state tax credit, resume the full amount of withholding beginning with the first payroll period ending after you receive a notice of change of status or otherwise become aware of the employee's change of status.

FORM VA-4B - VIRGINIA EMPLOYEE'S CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

SECTION A TO BE COMPLETED BY EMPLOYEE

Your social security number Name

Street Address

City State ZIP Code

1. Year for which Virginia individual income tax return will be filed

2. Virginia return type (check one) Form 760 Form 760PY Form 763

3. Amount of Virginia income tax credit for income taxes paid to another state (or district)

4. Name of the other state (or district)

SIGNED DATE

SECTION B TO BE COMPLETED BY EMPLOYER

1. Estimated tax credit for the year per employee's statement in Section A

2. Number of pay periods remaining in the year

3. Divide Line 1 by Line 2

REDUCE THE VIRGINIA INDIVIDUAL INCOME WITHHOLDING TAX PER PAY PERIOD BY THE AMOUNT ON LINE 3.

KEEP THIS FORM WITH THE EMPLOYEE'S FORM VA-4.