

Filling out the VA-4 tax form

1. If you are exempt from state withholding (your total income in 2023 will be less than \$11,950 if filing singly or \$23,900 if filing jointly):
 - a. Fill out the boxes for your name, address, etc.
 - b. Check the box in line 3 **ONLY** (leave the lines for 1 and 2 blank).
 - c. Leave the box in line 4 blank unless the Service Member Relief Act happens to apply to you.
 - d. Sign.
2. If you are not exempt from state withholding (or you're not sure if you are):
 - a. Use the top section of the form to calculate your personal allowances/exemptions.
 - i. Most likely you will claim yourself (an allowance of 1).
 - a. Fill out the boxes for your name, address, etc.
 - b. Complete the lines for 1 and 2 (leave the box in line 3 blank).
 - c. Leave the box in line 4 blank unless the Service Member Relief Act happens to apply to you.
 - d. Sign.

2023 federal income tax withholding exemption criteria:

You are exempt from withholding in 2023 if you meet BOTH of these criteria:

1. You had NO tax liability in 2022. In other words,
 - a. You did not have to file a tax return in 2022, OR
 - b. Your total tax on line 24 of your 2022 Form 1040 (your tax return) is zero.
2. You expect to have NO tax liability in 2023. Specifically, your total income in 2023 will be less than the standard deduction for your filing status:

Filing status	2023 Standard deduction
Single/Married Filing Singly	\$13,850
Married Filing Jointly	\$27,700
Head of Household	\$20,800
Individual who can be claimed as a dependent by someone else	\$1,150, OR your earned income + \$400

Filling out the W-4 federal tax form

1. If you are exempt from federal withholding (according to the criteria above):
 - a. Complete the personal information section (step 1).
 - b. **SKIP** steps 2 through 4.
 - c. Write "Exempt" in the space below box 4(c).
 - d. Sign.
2. If you are not exempt from federal withholding (or you're not sure if you are):
 - a. Complete the personal information section (step 1).
 - b. Use the estimator at www.irs.gov/W4app and/or the additional worksheets on pages 3 and 4 of the form to help you decide which additional sections you need to complete (**if any**).
 - i. Complete step 2 **IF** you have multiple jobs.
 - ii. Complete step 3 **IF** you have dependents to claim.
 - iii. Complete step 4 **IF** you have other income, want to itemize your deductions, or want to withhold additional tax.
 - c. Sign.