



State Income Tax Withholding Election Notice for Qualified Pension and Annuity Payments

Instructions: Find your state of residence and complete the form as directed. If you do not return this form, your state's default election must be applied, which may or may not result in an amount withheld. If you make an election, you must sign and complete the Personal Information section.

Kansas residents: State withholding is required, however an election out of state income tax withholding is allowed, except for rollover eligible distributions, subject to 20% mandatory federal withholding. Select one of the applicable options below:

Do not withhold state income tax from my pension payment(s)

PERIODIC PAYMENTS:

I am receiving periodic payments and have not elected out of Federal withholding. Withhold state income tax from my pension/annuity payments using the following:

Marital Status (check one): Single (Unmarried/Head of Household) Married

Number of Exemptions

Additional Amount (if any) \$

PERIODIC AND NON-PERIODIC PAYMENTS:

I am receiving periodic payments and have elected out of Federal withholding, or I am receiving a non-periodic payment. Withhold state income tax from my pension/annuity payments in the following flat amount or whole percent (must be equal to or greater than 4.5% of the taxable amount of the distribution): \$ or %

Virginia residents: State income tax withholding is required when federal income tax is withheld. See below.

NON-PERIODIC PAYMENTS: State withholding of 4% is required if Federal taxes are withheld (except for distributions from IRAs and SEPs). If you elected out of Federal withholding, and you want state income tax withheld, indicate an amount on line 3 below.

PERIODIC PAYMENTS: If Federal taxes are withheld, state income taxes must be withheld. If no Federal taxes are withheld, you can elect state withholding. Complete the applicable lines below:

- 1. If subject to withholding, enter the number of personal exemptions (see Form VA-4P instructions for more information) 1.
2. Enter the amount of additional withholding requested 2. \$
3. Enter the flat amount or whole percent of voluntary withholding requested. If you elected out of Federal withholding, but wish to have state income tax withheld, enter the flat amount you want withheld from each payment(s) 3. \$ or %
4. Check here if you are not subject to Virginia withholding. You are not subject to Virginia withholding if you meet any of the following conditions:
(a) You elected "no withholding" for federal purposes; or
(b) You are not a resident of Virginia; or
(c) You incurred no income tax liability for last year and do not expect to incur a liability for this year; or
(d) You expect your Virginia Adjusted gross income to be less than \$11,950 (Single), \$23,900 (Married/Filing Jointly) or \$11,950 (Married/Filing Separate).

Maryland residents: If you are receiving a rollover eligible distribution(s) subject to 20% mandatory Federal income tax withholding, state income tax withholding of 7.75% is required, and you cannot elect out. If your distribution(s) is not a rollover eligible distribution(s) subject to 20% mandatory Federal income tax withholding, and you do not want state income tax withheld, you need not return this form. However, if you want state income tax withheld, indicate a flat amount or whole percent (must be equal to at least \$5.00):

\$ or %

PERSONAL INFORMATION - Must be Completed

Form with fields for First Name, MI, Last Name, Social Security Number, Street Address, Apartment Number, City, State, Zip Code, Signature, and Date.