

Withholding Exemption Certificate**2014**

For use by nonresident employees who anticipate no Arizona income tax liability for the taxable year based on eligibility of a tax credit allowance for income taxes paid to the state of domicile or residency. Arizona income tax returns will still be required if the nonresident employee meets Arizona filing requirements.

See instructions on reverse side.

Type or print your Full Name		Your Social Security Number	
Home Address – number and street or rural route			
City or Town		State	ZIP Code

Employee's certification: I declare that I am a resident of the State of _____,
and that I am on a temporary duty assignment for my employer, _____,
in Arizona. I certify that as a nonresident of Arizona, I anticipate no Arizona net income tax liability since I am eligible for a tax credit allowance under A.R.S. § 43-1096, as amended, for income taxes which will be paid to my state of residence or domicile for the year 2014.

SIGNATURE

DATE

- Employee: File the completed certificate with your employer.
- Employer: Keep this certificate for your records. **Please do not mail this form to the Arizona Department of Revenue unless requested to do so.**

Withholding Exemption Certificate

Obtain additional information or assistance by calling one of the numbers listed below:

Phoenix..... (602) 255-3381

From area codes 520 and 928,
toll-free..... (800) 352-4090

 www.azdor.gov

General Instructions

Who May Use Form WEC

A nonresident employee who performs services for an employer within Arizona may claim an exemption from Arizona income tax withholding providing the following two requirements are met:

1. The employee is a resident of, or domiciled in, one of the following states:

California, Indiana, Oregon, or Virginia; AND

2. The employee is allowed a tax credit for income taxes paid to the employee's state of residency or domicile pursuant to A.R.S. § 43-1096.

How to Claim an Exemption From Arizona Income Tax Withholding

The employee must complete Arizona Form WEC to claim an exemption from Arizona income tax withholding. Give the completed certificate to your employer.

The employer should keep the certificate for the employer's records. Only provide a copy to the department upon request.

Does the Employee Have to File an Arizona Nonresident Individual Income Tax Return?

Although an employee may be exempt from Arizona income tax withholding, the employee may be required to file Arizona Form 140NR, *Nonresident Personal Income Tax Return*, if:

1. The employee's gross income is \$15,000 or more; or
2. The employee's Arizona adjusted gross income is \$5,500 or more if single, head of household, or married filing a separate return; or
3. The employee's Arizona adjusted gross income is \$11,000 or more if married filing a joint return.

For purposes of the filing requirement, "gross income" is gross income as defined under the Internal Revenue Code less income included in gross income that is excluded from Arizona taxation.