

---

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 full name (last, first, middle initial)

Your social security number

---

Home address (number and street or rural route)

---

City, state, and 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 ARS § 43-1096, as amended, for income  
taxes which will be paid to my state of residence or domicile for the year 2009.

---

Signature \_\_\_\_\_ Date \_\_\_\_\_

---

Employee - File two copies of this certificate with your employer.

Employer - Submit one copy with your next Form A1-QRT, *Arizona Quarterly Withholding Tax Return*, to be filed with the Department of Revenue. Retain one copy for your records.

---

# Withholding Exemption Certificate

Obtain additional information or assistance, and tax forms and instructions, by contacting one of the numbers listed below:

Phoenix	(602) 255-3381
From area codes 520 and 928, toll-free	(800) 352-4090
Form Orders	(602) 542-4260
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 and 928, toll-free	(800) 397-0256

Visit our Web site at: [www.azdor.gov](http://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 ARS § 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. Complete this form in duplicate and give the completed forms to your employer.

The employer must remit one copy of the Form WEC when the employer files Form A1-QRT, *Arizona Quarterly Withholding Tax Return*. The other copy is to be retained for the employer's records.

### 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 an Arizona nonresident individual income tax return (Form 140NR) 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.