

COMPLETING THE FORM W-4, Employees Withholding Allowance Certificate

The following tips are for US citizens and Resident Aliens. Special withholding rules apply for Non-resident Aliens so those individuals should refer to IRS Publication 519 @ www.irs.gov or contact the Payroll Office for assistance.

- The name on Form W-4 must match the name on an individual's social security card.
- Any alterations to the form render the form invalid. A scratch out or white out (even if initialed) is not allowed so a new form must be completed if there are errors.
- Income tax withholding is based on marital status and withholding allowances; therefore, both line 3 and line 5 must be completed to validate the form. If claiming no allowances, write the number "0" on line 5.
- A Form W-4 indicating a specific dollar amount or percentage of earnings to be withheld is invalid.
- The Form W-4 must be signed in order to be valid. Unsigned forms are considered invalid and cannot be processed.
- To claim exempt from withholding, complete **only** lines 1, 2, 3, 4 and 7. Do not complete lines 5 or 6.
- A W-4 claiming exempt must be completed for the year in which the exemption is claimed; e.g., the 2006 version of the Form W-4 must be used to claim exempt for 2006.

PLEASE NOTE:

In the absence of a valid Form W-4, income tax withholding will be based on a single marital status, claiming no withholding allowances.

A Form W-4 claiming exemption from withholding is only valid for one calendar year. To continue claiming exempt, a new Form W-4 must be filed by February 15th of each year.