

Federal Tax Form (W-4) Instructions

Non-Resident Aliens: Due to specific tax code regulations, non-resident alien employees must make an appointment with Mary Andrews, International Tax Specialist. The W-4, if applicable, will be completed at that time.

US Citizens and Resident Aliens: Complete a current tax year W-4 form by providing applicable information in the appropriate boxes of the Form W-4, *Employee's Withholding Allowance Certificate* as follows:

W-4 BOX NO.	Instructions
1	Type or print in ink (not pencil) your full name as it appears on your Social Security card. Fill in your complete home address: number and street (including apartment # if applicable), city, state and zip code.
2	Write in your Social Security number as it appears on your Social Security card.
3	Enter your withholding status. Check only ONE box. DO NOT LEAVE BLANK.
4	Check this box if your current name is different from your name as it appears on your Social Security card and go to a Social Security office to get another card with the correct spelling of your name. Your name will only be changed after Human Resources receives a copy of the new card.
5	Write in the total number of allowances you are claiming. If you are claiming EXEMPT on Line 7, do not write anything on this line. (* See NOTE below.)
6	Enter additional amount you wish withheld for federal taxes, if any. <u>WARNING:</u> A blank or a zero entry on Line 6 will cancel any previous additional withholding amounts.
7	If you meet both of the conditions for exemption and wish to claim exemption from withholding, write EXEMPT on Line 7. (* See NOTE below.)
8,9,10	Do not fill in.

Where it states Employee's signature – sign your name. Where it states Date – write in the date that you signed this form.

Forms will be processed within 30 days of receipt, as required by IRS regulations. Forms improperly or incorrectly filed out cannot be processed.

***NOTE:** US Citizens and Resident Aliens cannot fill in both Lines 5 and 7 – you must choose one or the other. For example: 1) If allowances are written on Line 5, you are not exempt and Line 7 would be left blank. 2) If you claim EXEMPT, Line 5 must be left blank and EXEMPT should be written on Line 7. Filling in both Lines 5 and 7 invalidates the W-4 form, and you will be defaulted to single and zero (new employees) or left at your previous W-4 designation (continuing employees) until a corrected form is submitted.

References: IRS Publication 515
IRS Publication 519
IRS Publication 15 - Circular E

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