



Employee's Withholding Tax Exemption Certificate

Every employee, on or before the date of commencement of employment, shall furnish his or her employer with a signed Alabama withholding exemption certificate relating to the number of withholding exemptions which he or she claims, which in no event shall exceed the number to which the employee is entitled. In the event the employee inflates the number of exemptions allowed by this Chapter on Form A4, the employee shall pay a penalty of five hundred dollars (\$500) for such action pursuant to Section 40-29-75.

Part I – To be completed by the employee

EMPLOYEE NAME _____ EMPLOYEE SOCIAL SECURITY NUMBER _____

STREET ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

1. If you claim no personal exemption for yourself and wish to withhold at the highest rate, write the figure "0", sign and date Form A4 and file it with your employer. _____
2. If you are SINGLE or MARRIED FILING SEPARATELY, a \$1,500 personal exemption is allowed. Write the letter "S" if claiming the SINGLE exemption or "MS" if claiming the MARRIED FILING SEPARATELY exemption _____
3. If you are MARRIED or SINGLE CLAIMING HEAD OF FAMILY, a \$3,000 personal exemption is allowed. Write the letter "M" if you are claiming an exemption for both yourself and your spouse or "H" if you are single with qualifying dependents and are claiming the HEAD OF FAMILY exemption _____
4. Number of dependents (other than spouse) that you will provide more than one-half of the support for during the year. *See dependent qualification below.* _____
5. Additional amount, if any, you want deducted each pay period. \$ _____
6. **This line to be completed by your employer:** Total exemptions (example: employee claims "M" on line 3 and "2" on line 4. Employer should use column M-2 (married with 2 dependents) in the withholding tables) _____

Under penalties of perjury, I certify that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.

Employee's Signature _____ Date _____

Part II – To be completed by the employer

EMPLOYER NAME _____ EMPLOYER IDENTIFICATION NUMBER (EIN) _____

ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

Employers are required to keep this certificate on file. If the employee is believed to have claimed more exemption than legally entitled or claims 8 or more dependent exemptions, the employer should contact the Department at the following address or phone number for verification: Alabama Department of Revenue, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480, by phone at (334) 242-1300, or by fax at (334) 242-0112. If the employee does not qualify for the exemptions claimed upon verification, the employer is required to withhold at the highest rate until the employee submits a corrected Form A4 reflecting the proper exemption they are entitled to claim.

DEPENDENTS: To qualify as your dependent (Line 4 above), a person must receive more than one-half of his or her support from you for the year and must be related to you as follows:

- Your son or daughter (including legally adopted children), grandchild, stepson, stepdaughter, son-in-law, or daughter-in-law;
- Your father, mother, grandparent, stepfather, stepmother, father-in-law, or mother-in-law;
- Your brother, sister, stepbrother, stepsister, half-brother, half-sister, brother-in-law, or sister-in-law;
- Your uncle, aunt, nephew, or niece (but only if related by blood).



ALABAMA DEPARTMENT OF REVENUE
INDIVIDUAL AND CORPORATE TAX DIVISION

Employee's Withholding Exemption Certificate

For Use By Full-time Students Who Expect To Have Income of Less Than \$1,800.00 During The Year

FULL NAME (TYPE OR PRINT)

SOCIAL SECURITY NUMBER

EXPIRES (SEE INSTRUCTIONS)

HOME ADDRESS (NUMBER AND STREET)

CITY, STATE, AND ZIP CODE

EMPLOYEE – File this certificate with your employer. Otherwise Alabama income tax must be withheld from your wages.

EMPLOYER – Keep this certificate with your records. This certificate may be used instead of Form A-4 by those employees qualified to claim the exemption.

EMPLOYEE'S CERTIFICATION – I certify that I am a full time student and that I anticipate my income will be less than \$1,800.00 this year.

SIGNATURE

DATE

Instructions

Who may claim the exemption from withholding of income tax?

Full-time students in temporary employment expecting to earn less than \$1,800 during the taxable year and expecting to owe no Alabama withholding tax. In order to establish this exemption, they must file withholding exemption certificate Form A-4E. A full-time student means an individual who during each of five calendar months during the taxable year is enrolled at an educational institution for the number of hours or courses which is considered to be full-time attendance.

When to claim the exemption.

File this certificate with your employer upon reporting for work.

Multiple Employers.

If you are employed by more than one employer, you may claim the exemption from withholding with each employer, provided that the total of your anticipated income will not exceed \$1,800 during the current year.

This exemption certificate will expire on December 31 of the current year.