

## STATE OF ARKANSAS Employee's Withholding Exemption Certificate



Print Home Address       City       State       Zip         Employee:       File this form with your employer. Otherwise, your employer must withhold state income tax from your segs without exemptions or dependents.       1. CHECK ONE OF THE FOLLOWING FOR EXEMPTIONS CLAIMED       Number of Exemptions Claimed         2. NUMBER OF CHILDREN or DEPENDENTS. (Enter one exemption)       1a       1c         2. NUMBER OF CHILDREN or DEPENDENTS. (Enter one exemption)       2       2         3. TOTAL EXEMPTIONS. (Add Lines 1a, b, c, and 2)       If no exemptions or dependents are claimed, enter zero.       3         4. Additional amount, if any, you want deducted from each paycheck. (Enter dollar amount)       4       4         5. I qualify for the low income tax rates. (See below for details)       5       Yes       No	Print Full Name	Social Security Number					· · · · · · · · · · · · · · · · · · ·
Employee:       See instructions below       Claimed         File this form with your employer.       1. CHECK ONE OF THE FOLLOWING FOR EXEMPTIONS CLAIMED       1a         Otherwise, your employer must withhold state income tax from your wages without exemptions or dependents.       1a       1a         2. NUMBER OF CHILDREN or DEPENDENTS. (Enter one exemption) per dependent).       1c       1c         3. TOTAL EXEMPTIONS. (Add Lines 1a, b, c, and 2)       If no exemptions or dependents are claimed, enter zero.       3         Fine this certificate with your records.       4. Additional amount, if any, you want deducted from each paycheck. (Enter dollar amount)       4	Print Home Address			City	State	Zip	
I i lease check ining status. I foingle T fivianteu Fining Johntis T fileau of household	<b>Employee:</b> File this form with your employer. Otherwise, your employer must withhold state income tax from your wages without exemptions or dependents. <b>Employer:</b> Keep this certificate	<ol> <li>CHECK ONE O         <ul> <li>a. You clair</li> <li>b. You clair</li> <li>c. Head of</li> </ul> </li> <li>NUMBER OF C         <ul> <li>TOTAL EXEMP<sup>+</sup> If no exemptions</li> <li>Additional amou</li> <li>I qualify for the I</li> </ul> </li> </ol>	How to Claim Y See instruct F THE FOLLOWING FOR EX In yourself. (Enter one exempt In yourself and your spouse. (H Household, and you claim you HILDREN or DEPENDENTS. TIONS. (Add Lines 1a, b, c, and s or dependents are claimed, of int, if any, you want deducted for ow income tax rates. (See beat	Your Withholding ctions below EMPTIONS CLAIMED ion) Enter two exemptions) urself. (Enter two exemptions (Enter one exemption per de nd 2) enter zero from each paycheck. (Enter low for details)		Clair	med

I certify that the number of exemptions and dependents claimed on this certificate does not exceed the number to which I am entitled.

Signature:\_

## Instructions

**TYPES OF INCOME** - This form can be used for withholding on all types of income, including pensions and annuities.

**NUMBER OF EXEMPTIONS** – (*Husband and/or Wife*) Do not claim more than the correct number of exemptions. However, if you expect to owe more income tax for the year, you may increase your withholding by claiming a smaller number of exemptions and/or dependents, or you may enter into an agreement with your employer to have additional amounts withheld. This is especially important if you have more than one employer, or if both husband and wife are employed.

**DEPENDENTS** – To qualify as your dependent (*line 2 of form*), a person must (*a*) receive more than 1/2 of their support from you for the year, (*b*) not be claimed as a dependent by such person's spouse, (*c*) be a citizen or resident of the United States, and (*d*) have your home as their principal residence and be a member of your household for the entire year or be related to you as follows: son, daughter, 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*).

**CHANGES IN EXEMPTIONS OR DEPENDENTS** – You may file a new certificate at any time if the number of exemptions or dependents INCREASES. You must file a new certificate within 10 days if the number of exemptions or dependents previously claimed by you DECREASES for any of the following reasons: (a) Your spouse for whom you have been claiming an exemption is divorced or legally separated from you, or claims his or her own exemption on a separate certificate, or

(b) The support you provide to a dependent for whom you claimed an exemption is expected to be less than half of the total support for the year. OTHER DECREASES in exemptions or dependents, such as the death of a spouse or a dependent, does not affect your withholding until next year, but requires the filing of a new certificate by December 1 of the year in which they occur.

Date:

You may claim additional amounts of withholding tax if desired. This will apply most often when you have income other than wages.

You qualify for the low income tax rates if your total income from all sources is:

(a) (b)	Single Married Filing Jointly	\$10,507 \$17.717	to to	\$13,900 \$22,000
(c)	(1 or less dependents) Married Filing Jointly	\$21,322	to	\$27,400
(d)	(2 or more dependents) Head of Household/ Qualifying Widow(er)	\$14,936	to	\$19,400

## For additional information consult your employer or write to:

Arkansas Individual Income Tax Section Withholding Branch P. O. Box 8055 Little Rock, Arkansas 72203-8055

AR4EC (R 12/1/08)