

CHANGES IN EXEMPTIONS

You may file a new certificate at any time if the number of your exemptions INCREASES.

You must file a new certificate within 10 days if the number of exemptions previously claimed by you DECREASES for any of the following reasons:

(a) Your spouse for whom you have been claiming exemption is divorced, legally separated, or claims her or his own exemption on a separate certificate.

(b) The support of a dependent for whom you claimed exemption is taken over by someone else and you no longer expect to furnish more than half of this dependents support for the year.

OTHER DECREASES in exemption, such as the death of a spouse or dependent, do not affect your withholding until the next year, but require the filing of a new certificate by December 1 of the year in which this occurs.

Any correspondence concerning this form should be sent to the Alabama Department of Revenue, Individual and Corporate Tax Division, Withholding Tax Section, P.O.Box 327480, Montgomery, AL 36132-7480 or telephone (334) 242-1300 (fax (334) 242-0112).

EXCLUSION FROM WITHHOLDING TAX (EXEMPT STATUS)

This exemption applies only to those individuals who filed an Alabama income tax return for the previous year and who had no tax liability on that return.

"No tax liability last year" means that your previous year's tax return indicated

no tax liability for that taxable year. Therefore, if you had Alabama income tax withheld or paid estimated tax, all of this tax must have been refunded to you. If any portion of the tax paid last year was not refunded, you will not qualify for this exemption from Alabama withholding tax. For example, if your employer withheld \$450 from your Alabama wages during the year and after filing your tax return for that year you received a \$425 refund, you would not be eligible for exempt status.

DEPENDENTS

To qualify as your dependent (Line 4 on other side), 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).

PENALTIES

Penalties are imposed for willfully supplying false information. If an employee is believed to have claimed too many exemptions, this information should be reported to the Alabama Department of Revenue, Withholding Tax Section.

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FORM **A-4** REV. 01/07

**ALABAMA DEPARTMENT OF REVENUE
Employee's Withholding Exemption Certificate**

FULL NAME _____ SOCIAL SECURITY NO. _____
HOME ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

If you had no Alabama income tax liability last year and you anticipate no Alabama income tax liability this year, you may claim "exempt" from Alabama withholding tax. To claim exempt status, check the block below, sign and date this form and file it with your employer. Employees claiming exempt status are not required to complete Lines 1-6.

See instructions on the back of Form A-4 before checking this box

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

1. If you claim no personal exemption for yourself, write the figure "0", sign and date the bottom of Form A-4
(Note: If you claim no personal exemption you cannot claim dependent exemptions on Line 4)
2. IF YOU ARE SINGLE or MARRIED FILING SEPARATELY a \$1,500 personal exemption is allowed.
(a) if you are SINGLE and claim personal exemption for yourself (\$1,500) write a letter "S"
(b) if you are MARRIED FILING SEPARATELY and claim personal exemption for "yourself only" (\$1,500), write the letters "MS" _____
3. IF YOU ARE MARRIED or SINGLE CLAIMING HEAD OF FAMILY, a \$3,000 personal exemption is allowed.
(a) if you are MARRIED and claim exemption for both yourself and your spouse (\$3,000), write the letter "M"
(b) if you are single with dependents and claim HEAD OF FAMILY exemption (\$3,000), write the letter "H"
(c) if you are married and wish to withhold at the higher single rate (\$1,500), write the letter "S"
4. If during the year you will provide more than one-half of the support of persons closely related to you (other than spouse) write the number of such dependents _____
5. Additional amount, if any, you want deducted each pay period. _____

THIS LINE TO BE COMPLETED BY EMPLOYER:

6. TOTAL EXEMPTIONS (Example: Employee claims "M" on Line 3 and "1" on line 4. Employer should use column headed M-1 in the Withholding Tables.) _____

DATE _____ SIGNED _____