Form W-4

Employee's Withholding Certificate

OMB No. 1545-0074

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
 ▶ Give Form W-4 to your employer.
 ▶ Your withholding is subject to review by the IRS.

2020

Department of the Treasury Internal Revenue Service

Step 1:	(a) First name and middle initial	Last name		(b) So	cial security number					
Enter Personal Information	Address			▶ Does your name match the name on your social security card? If not, to ensure you get						
	City or town, state, and ZIP code			SSA at	or your earnings, contact 800-772-1213 or go to a.gov.					
	c) Single or Married filing separately									
	Married filing jointly (or Qualifying widow(er									
	Head of household (Check only if you're unn	narried and pay more than half the costs	of keeping up a home for y	ourself an	d a qualifying individual.)					
	ps 2–4 ONLY if they apply to you; otherwon from withholding, when to use the online		e 2 for more informati	on on e	ach step, who can					
Step 2: Multiple Jobs	Complete this step if you (1) hold ralso works. The correct amount of v									
or Spouse	Do only one of the following.									
Norks	(a) Use the estimator at www.irs.go	v/W4App for most accurate w	thholding for this ste	o (and S	Steps 3–4); or					
	(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or									
	(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld ▶ □									
	TIP: To be accurate, submit a 202 income, including as an independent			se) hav	e self-employment					
-	ps 3-4(b) on Form W-4 for only ONE of tate if you complete Steps 3-4(b) on the Fo	-	-	bs. (Yo	our withholding will					
Step 3:	If your income will be \$200,000 or le	ess (\$400,000 or less if married	l filing jointly):							
Claim Dependents	Multiply the number of qualifying	children under age 17 by \$2,000	\$	-						
	Multiply the number of other dep	pendents by \$500	▶ <u>\$</u>	-						
	Add the amounts above and enter t	he total here		3	\$					
Step 4 (optional): Other	(a) Other income (not from jobs). this year that won't have withhold include interest, dividends, and re	ling, enter the amount of other			\$					
Adjustments	(b) Deductions. If you expect to cand want to reduce your withho enter the result here				\$					
	(c) Extra withholding. Enter any ac	lditional tax you want withheld	each pay period .	4(c)	\$					
Step 5:	Under penalties of perjury, I declare that this ce	ertificate, to the best of my knowled	dge and belief, is true, c	orrect, a	nd complete.					
Here)									
	Employee's signature (This form is no	t valid unless you sign it.)		ate						
Employers Only	Employer's name and address		First date of employment	Employe number	er identification (EIN)					

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General Instructions

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505.

Exemption from withholding. You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 and you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero (or less than the sum of lines 18a, 18b, and 18c), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2020 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2021.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at *www.irs.gov/W4App* if you:

- 1. Expect to work only part of the year;
- 2. Have dividend or capital gain income, or are subject to additional taxes, such as the additional Medicare tax;
- 3. Have self-employment income (see below); or
- 4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. Step 3 of Form W-4 provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include other tax credits in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay each pay period, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

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Step 2(b) - Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3	1	\$
Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.		
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a	2 a	\$
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b.	2h	¢
Offiline 2D	20	Ψ
c Add the amounts from lines 2a and 2b and enter the result on line 2c	2c	\$
Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc	3	
Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)	4	\$
Step 4(b) — Deductions Worksheet (Keep for your records.)		<u> </u>
Enter an estimate of your 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income	1	\$
Enter: • \$24,800 if you're married filing jointly or qualifying widow(er) • \$18,650 if you're head of household • \$12,400 if you're single or married filing separately	2	\$
If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-"	3	\$
Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040 or 1040-SR)). See Pub. 505 for more information	4	\$
Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4	5	\$
	Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3. a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a. b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b c Add the amounts from lines 2a and 2b and enter the result on line 2c Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld) Step 4(b) — Deductions Worksheet (Keep for your records.) Enter an estimate of your 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income **Enter:** **Enter:** **Step 4(b) — Deductions (from Schedule A (Form 1040 or 1040-SR)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income **Enter:** **Step 4(b) — Deductions (from Schedule A (Form 1040 or 1040-SR)). See Pub. 505 for more information of the adjustments (from Part II of Schedule 1 (Form 1040 or 1040-SR)	Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3. a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

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Form W-4 (2020)						<u> </u>						Page 4
			Marri			or Qualit Job Annua			Solomi			
Higher Paying Job Annual Taxable	\$0 -	\$10.000 -	\$20,000 -	\$30,000 -	\$40,000 -	\$50,000 -	\$60,000 -	\$70,000 -	\$80,000 -	\$90,000 -	\$100,000 -	\$110,000 -
Wage & Salary	9,999	19,999	29,999	39,999	49,999	59,999	69,999	79,999	89,999	99,999	109,999	120,000
\$0 - 9,999	\$0	\$220	\$850	\$900	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,210	\$1,870	\$1,870
\$10,000 - 19,999	220	1,220	1,900	2,100	2,220	2,220	2,220	2,220	2,410	3,410	4,070	4,070
\$20,000 - 29,999	850	1,900	2,730	2,930	3,050	3,050	3,050	3,240	4,240	5,240	5,900	5,900
\$30,000 - 39,999	900	2,100	2,930	3,130	3,250	3,250	3,440	4,440	5,440	6,440	7,100	7,100
\$40,000 - 49,999	1,020	2,220	3,050	3,250	3,370	3,570	4,570	5,570	6,570	7,570	8,220	8,220
\$50,000 - 59,999 \$60,000 - 69,999	1,020 1,020	2,220 2,220	3,050 3,050	3,250 3,440	3,570 4,570	4,570 5,570	5,570 6,570	6,570 7,570	7,570 8,570	8,570 9,570	9,220	9,220
\$70,000 - 79,999	1,020	2,220	3,030	4,440	5,570	6,570	7,570	8,570	9,570	10,570	11,220	11,240
\$80,000 - 99,999	1,060	3,260	5,090	6,290	7,420	8,420	9,420	10,420	11,420	12,420	13,260	13,460
\$100,000 - 149,999	1,870	4,070	5,900	7,100	8,220	9,320	10,520	11,720	12,920	14,120	14,980	15,180
\$150,000 - 239,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	12,790	13,990	15,190	16,050	16,250
\$240,000 - 259,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	12,790	13,990	15,520	17,170	18,170
\$260,000 - 279,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	13,120	15,120	17,120	18,770	19,770
\$280,000 - 299,999	2,040	4,440	6,470	7,870	9,190	10,720	12,720	14,720	16,720	18,720	20,370	21,370
\$300,000 - 319,999	2,040	4,440	6,470	8,200	10,320	12,320	14,320	16,320	18,320	20,320	21,970	22,970
\$320,000 - 364,999	2,720	5,920	8,750	10,950	13,070	15,070	17,070	19,070	21,290	23,590	25,540	26,840
\$365,000 - 524,999	2,970	6,470	9,600	12,100	14,530	16,830	19,130	21,430	23,730	26,030	27,980	29,280
\$525,000 and over	3,140	6,840	10,170	12,870 Single 0	15,500 r Marrio	18,000 d Filing S	20,500	23,000	25,500	28,000	30,150	31,650
Higher Paying Job						Job Annua	•		Salary			
Annual Taxable	\$0 -	\$10,000 -	\$20,000 -	\$30,000 -	\$40,000 -	\$50,000 -	\$60,000 -	\$70,000 -	\$80,000 -	\$90,000 -	\$100,000 -	\$110,000 -
Wage & Salary	9,999	19,999	29,999	39,999	49,999	59,999	69,999	79,999	89,999	99,999	109,999	120,000
\$0 - 9,999	\$460	\$940	\$1,020	\$1,020	\$1,470	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040	\$2,040	\$2,040
\$10,000 - 19,999	940	1,530	1,610	2,060	3,060	3,460	3,460	3,460	3,640	3,830	3,830	3,830
\$20,000 - 29,999	1,020	1,610	2,130	3,130	4,130	4,540	4,540	4,720	4,920	5,110	5,110	5,110
\$30,000 - 39,999	1,020	2,060	3,130	4,130	5,130	5,540	5,720	5,920	6,120	6,310	6,310	6,310
\$40,000 - 59,999	1,870	3,460	4,540	5,540	6,690	7,290	7,490	7,690	7,890	8,080	8,080	8,080
\$60,000 - 79,999	1,870	3,460	4,690	5,890	7,090	7,690	7,890	8,090	8,290	8,480	9,260	10,060
\$80,000 - 99,999 \$100,000 - 124,999	2,020 2,040	3,810 3,830	5,090 5,110	6,290 6,310	7,490 7,510	8,090 8,430	8,290 9,430	8,490 10,430	9,470	10,460 12,420	11,260 13,520	12,060 14,620
\$125,000 - 149,999 \$125,000 - 149,999	2,040	3,830	5,110	7,030	9,030	10,430	11,430	12,580	13,880	15,170	16,270	17,370
\$150,000 - 174,999	2,360	4,950	7,030	9,030	11,030	12,730	14,030	15,330	16,630	17,920	19,020	20,120
\$175,000 - 199,999	2,720	5,310	7,540	9,840	12,140	13,840	15,140	16,440	17,740	19,030	20,130	21,230
\$200,000 - 249,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,440	19,730	20,830	21,930
\$250,000 - 399,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,440	19,730	20,830	21,930
\$400,000 - 449,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,450	19,940	21,240	22,540
\$450,000 and over	3,140	6,230	8,810	11,310	13,810	15,710	17,210	18,710	20,210	21,700	23,000	24,300
-						Househo						
Higher Paying Job		A 46.555	400 5			Job Annua				400 5 -	4.05.5	A 445.555
Annual Taxable Wage & Salary	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$830	\$930	\$1,020	\$1,020	\$1,020	\$1,480	\$1,870	\$1,870	\$1,930	\$2,040	\$2,040
\$10,000 - 19,999	830	1,920	2,130	2,220	2,220	2,680	3,680	4,070	4,130	4,330	4,440	4,440
\$20,000 - 29,999	930	2,130	2,350	2,430	2,900	3,900	4,900	5,340	5,540	5,740	5,850	5,850
\$30,000 - 39,999	1,020	2,220	2,430	2,980	3,980	4,980	6,040	6,630	6,830	7,030	7,140	7,140
\$40,000 - 59,999	1,020	2,530	3,750	4,830	5,860	7,060	8,260	8,850	9,050	9,250	9,360	9,360
\$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,780	10,980	11,180	11,580	12,380
\$80,000 - 99,999	1,900	4,300	5,710	7,000	8,200	9,400	10,600	11,180	11,670	12,670	13,580	14,380
\$100,000 - 124,999	2,040	4,440	5,850	7,140	8,340	9,540	11,360	12,750	13,750	14,750	15,770	16,870
\$125,000 - 149,999 \$150,000 - 174,000	2,040	4,440	5,850	7,360	9,360	11,360	13,360	14,750	16,010	17,310	18,520	19,620
\$150,000 - 174,999 \$175,000 - 199,999	2,040 2,720	5,060 5,920	7,280 8,130	9,360 10,480	11,360 12,780	13,480 15,080	15,780 17,380	17,460 19,070	18,760 20,370	20,060	21,270 22,880	22,370 23,980
\$200,000 - 249,999	2,720	6,470	8,130	11,370	13,670	15,080	18,270	19,070	21,260	22,560	23,770	23,980
\$250,000 - 349,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
\$350,000 - 449,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,900	25,200
\$450,000 and over	3,140	6,840	9,560	12,140	14,640	17,140	19,640	21,530	23,030	24,530	25,940	27,240
			•	•	•	•		•	•	•	•	•

FORM VA-4

COMMONWEALTH OF VIRGINIA DEPARTMENT OF TAXATION PERSONAL EXEMPTION WORKSHEET

(See back for instructions)

3.	If you wish to claim yourself, write "1"	ed owed to claim		
4.	Subtotal Personal Exemptions (add lines 1 thro	ugh 3)		
5.	Exemptions for age			
6.	 (a) If you will be 65 or older on January 1, v (b) If you claimed an exemption on line 2 a will be 65 or older on January 1, write "Exemptions for blindness (a) If you are legally blind, write "1"	and your spouse 1" and your		
7.	Subtotal exemptions for age and blindness (add	d lines 5 through 6)		
8.	Total of Exemptions - add line 4 and line 7			
	Detach here and give the certificate DRM VA-4 EMPLOYEE'S VIRGINIA INCOME our Social Security Number Name	e to your employer. Keep the top po		
Str	reet Address			
Cit	ity	State	Zip Code	
CC	OMPLETE THE APPLICABLE LINES BELOW If subject to withholding, enter the number of ex (a) Subtotal of Personal Exemptions - line of Personal Exemption Worksheet	xemptions claimed on: 4 of the ndness		
CC	OMPLETE THE APPLICABLE LINES BELOW If subject to withholding, enter the number of ex (a) Subtotal of Personal Exemptions - line 4 Personal Exemption Worksheet	xemptions claimed on: 4 of the ndness sheet		
CC	OMPLETE THE APPLICABLE LINES BELOW If subject to withholding, enter the number of ex (a) Subtotal of Personal Exemptions - line a Personal Exemption Worksheet (b) Subtotal of Exemptions for Age and Blir line 7 of the Personal Exemption Works (c) Total Exemptions - line 8 of the Personal	xemptions claimed on: 4 of the ndness sheet		
CC 1.	OMPLETE THE APPLICABLE LINES BELOW If subject to withholding, enter the number of ex (a) Subtotal of Personal Exemptions - line of Personal Exemption Worksheet	remptions claimed on: 4 of the Indness Sheet		

Date

EMPLOYER: Keep exemption certificates with your records. If you believe the employee has claimed too many exemptions, notify the Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115, telephone (804) 367-8037. Note: Employers may establish a system to electronically receive Forms VA-4 from employees, provided the system meets Internal Revenue Service requirements as specified in § 31.3402(f)(5)-1(c) of the Treasury Regulations (26 CFR).

FORM VA-4 INSTRUCTIONS

Use this form to notify your employer whether you are subject to Virginia income tax withholding and how many exemptions you are allowed to claim. You must file this form with your employer when your employment begins. If you do not file this form, your employer must withhold Virginia income tax as if you had no exemptions.

PERSONAL EXEMPTION WORKSHEET

You may not claim more personal exemptions on form VA-4 than you are allowed to claim on your income tax return unless you have received written permission to do so from the Department of Taxation.

- Line 1. You may claim an exemption for yourself.
- Line 2. You may claim an exemption for your spouse if he or she is not already claimed on his or her own certificate.
- Line 3. Enter the number of dependents you are allowed to claim on your income tax return.
 - **NOTE:** A spouse is not a dependent.
- Line 5. If you will be age 65 or over by January 1, you may claim one exemption on Line 5(a). If you claim an exemption for your spouse on Line 2, and your spouse will also be age 65 or over by January 1, you may claim an additional exemption on Line 5(b).
- Line 6. If you are legally blind, you may claim an exemption on Line 6(a). If you claimed an exemption for your spouse on Line 2, and your spouse is legally blind, you may claim an exemption on Line 6(b).

FORM VA-4

Be sure to enter your social security number, name and address in the spaces provided.

- Line 1. If you are subject to withholding, enter the number of exemptions from:
 - (a) Subtotal of Personal Exemptions line 4 of the Personal Exemption Worksheet
 - (b) Subtotal of Exemptions for Age and Blindness line 7 of the Personal Exemption Worksheet
 - (c) Total Exemptions line 8 of the Personal Exemption Worksheet
- Line 2. If you wish to have additional tax withheld, and your employer has agreed to do so, enter the amount of additional tax on this line.
- Line 3. If you are not subject to Virginia withholding, check the box on this line. You are not subject to withholding if you meet any one of the conditions listed below. Form VA-4 must be filed with your employer for each calendar year for which you claim exemption from Virginia withholding.
 - (a) You had no liability for Virginia income tax last year and you do not expect to have any liability for this year.
 - (b) You expect your Virginia adjusted gross income to be less than the amount shown below for your filing status:

	Taxable Years 2005, 2006 and 2007	Taxable Years 2008 and 2009	Taxable Years 2010 and 2011	Taxable Years 2012 and Beyond
Single	\$7,000	\$11,250	\$11,650	\$11,950
Married	\$14,000	\$22,500	\$23,300	\$23,900
Married, filing a separate return	\$7,000	\$11,250	\$11,650	\$11,950

- (c) You live in Kentucky or the District of Columbia and commute on a daily basis to your place of employment in Virginia.
- (d) You are a domiciliary or legal resident of Maryland, Pennsylvania or West Virginia whose only Virginia source income is from salaries and wages and such salaries and wages are subject to income taxation by your state of domicile.
- Line 4. Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from Virginia income tax on your wages if (i) your spouse is a member of the armed forces present in Virginia in compliance with military orders; (ii) you are present in Virginia solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under the SCRA check the box on Line 4 and attach a copy of your spousal military identification card to Form VA-4.



Employment Eligibility Verification

Department of Homeland Security

U.S. Citizenship and Immigration Services

USCIS Form I-9

OMB No. 1615-0047 Expires 08/31/2019

► START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information that the first day of employment, but it			ıst complete an	nd sign Se	ection 1 c	of Form I-9 no later
Last Name (Family Name)	First Name (Given Nar	me)	Middle Initial	Other L	ast Name	s Used (if any)
Address (Street Number and Name)	Apt. Number	City or Town		'	State	ZIP Code
Date of Birth (mm/dd/yyyy) U.S. Social S	Security Number Empl	loyee's E-mail Add	ress	E	mployee's	Telephone Number
I am aware that federal law provides f connection with the completion of th		or fines for fals	e statements o	or use of	false do	cuments in
l attest, under penalty of perjury, that	I am (check one of the	e following box	es):			
1. A citizen of the United States						
2. A noncitizen national of the United Sta	ates (See instructions)					
3. A lawful permanent resident (Alien	Registration Number/USCI	S Number):				
4. An alien authorized to work until (ex	piration date, if applicable,	mm/dd/yyyy):				
Some aliens may write "N/A" in the ex	piration date field. (See ins	structions)		_		
Aliens authorized to work must provide only An Alien Registration Number/USCIS Num	0				Do	QR Code - Section 1 Not Write In This Space
Alien Registration Number/USCIS Number OR	per:					
2. Form I-94 Admission Number: OR			_			
3. Foreign Passport Number:						
Country of Issuance:						
Signature of Employee			Today's Dat	te (mm/dd.	/уууу)	
Preparer and/or Translator Cer I did not use a preparer or translator. (Fields below must be completed and sel attest, under penalty of perjury, that	A preparer(s) and/or training A preparers and	anslator(s) assisted and/or translators	assist an empl	oyee in c	completing	g Section 1.)
knowledge the information is true and		completion of		13 101111	and that	to the best of my
Signature of Preparer or Translator				Today's [Date (mm/	dd/yyyy)
Last Name <i>(Family Name)</i>		First Nam	e (Given Name)			
Address (Street Number and Name)		City or Town			State	ZIP Code
					1	

STOP

Employer Completes Next Page

STOR



Employment Eligibility Verification Department of Homeland Security

U.S. Citizenship and Immigration Services

USCIS Form I-9

OMB No. 1615-0047 Expires 08/31/2019

Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

Employee Info from Section 1	Last Name (Fa	mily Name)		First Na	me (Given Nai	me)	M.I.	Citize	nship/Immigration Status
List A Identity and Employment Auth	OF	₹	List Iden			AND		Emnl	List C oyment Authorization
Document Title	iorization	Document Ti		шу		Docum	ent Title		oyment Authorization
Document The		Document 1	itie			Bocan	ioni nii	C	
Issuing Authority		Issuing Auth	ority			Issuing	, Author	rity	
Document Number		Document N	umber			Docum	ent Nu	mber	
Expiration Date (if any)(mm/dd/yyy	y)	Expiration Da	ate (if any)(r	mm/dd/yy	уу)	Expirat	tion Dat	e (if an	y)(mm/dd/yyyy)
Document Title									
Issuing Authority		Additional	Informatio	n					Code - Sections 2 & 3 Not Write In This Space
Document Number									
Expiration Date (if any)(mm/dd/yyy	y)								
Document Title									
Issuing Authority									
Document Number									
Expiration Date (if any)(mm/dd/yyy	y)								
Certification: I attest, under pe (2) the above-listed document(s employee is authorized to work The employee's first day of e	s) appear to be in the United	e genuine an States.	d to relate		mployee nan		(3) to t	he bes	t of my knowledge the
			-						
Signature of Employer or Authorize	d Representativ	/e	Today's Dat	te (mm/da	<i>d/yyyy)</i> Titl	e of Emplo	yer or A	Authoriz	zed Representative
Last Name of Employer or Authorized F	Representative	First Name of	Employer or A	Authorized	Representative	Emplo	yer's Bı	usiness	or Organization Name
Employer's Business or Organization	on Address (Stre	eet Number ar	nd Name)	City or T	own		Sta	ate	ZIP Code
Section 3. Reverification	and Rehires	(To be com	pleted and	signed l	by employer	or author	ized re	presei	ntative.)
A. New Name (if applicable)						B. Date	of Rehi	re (if ap	pplicable)
Last Name (Family Name)	First N	lame (Given №	lame)	N	liddle Initial	Date (m	m/dd/yy	/уу)	
C. If the employee's previous grant continuing employment authorizatio				provide t	he information	for the do	cument	or rece	eipt that establishes
Document Title			Docume	ent Numbe	er		Expir	ration D	ate (if any) (mm/dd/yyyy)
I attest, under penalty of perjurthe employee presented docum									
Signature of Employer or Authorize	d Representativ	ve Today's	Date (mm/a	ld/yyyy)	Name of E	mployer o	r Author	rized R	epresentative
		•							

LISTS OF ACCEPTABLE DOCUMENTS All documents must be UNEXPIRED

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

	LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity AN	۱D	LIST C Documents that Establish Employment Authorization
3.	U.S. Passport or U.S. Passport Card Permanent Resident Card or Alien Registration Receipt Card (Form I-551) Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine- readable immigrant visa Employment Authorization Document that contains a photograph (Form I-766) For a nonimmigrant alien authorized to work for a specific employer because of his or her status:		 Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address School ID card with a photograph Voter's registration card U.S. Military card or draft record 	2.	A Social Security Account Number card, unless the card includes one of the following restrictions: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States
	a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: (1) The same name as the passport; and (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or		 Military dependent's ID card U.S. Coast Guard Merchant Mariner Card Native American tribal document Driver's license issued by a Canadian government authority For persons under age 18 who are	6.	bearing an official seal
6.	conflict with any restrictions or limitations identified on the form. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record		Department of Homeland Security

Examples of many of these documents appear in Part 13 of the Handbook for Employers (M-274).

Refer to the instructions for more information about acceptable receipts.

Form I-9 07/17/17 N Page 3 of 3

Virginia New Hire Reporting Form

Federal and state legislation (Virginia Statute 63.2-1946), effective October 1, 1997 requires all Virginia employers, both public and private, to report to the Commonwealth of Virginia all newly hired, rehired, or returning to work employees.

Information about new hire reporting and online reporting is available on our website: www.va-newhire.com

Send completed forms to:

Virginia New Hire Reporting Center PO Box 3757 Dublin, OH 43016 To ensure the highest level of accuracy, please print neatly in

capital letters and avoid contact with the edges of the boxes.

The following will serve as an example:

A B C

Toll Free Fax: (800) 688-268	0			
	FMPLOYER	RINFORMATION		
Federal Employer ID Number			nployee's quarterly wages)	
<u> </u>				
Employer Name:				
Employer Address:			 	
Employer City:			State: Zip Code:	
Employer Phone: (optional)	Exten	sion: Employe	r Fax: (optional)	
Email Address:				
		INFORMATION		
Employee Social Security Nur	nber (SSN):			
Employee First Name:	ШШ		Middle	Initial:
Linployee First Name.	TTTTT			
Employee Last Name:				
Linployee Last Name.				
Employee Address:				
Employee City:			State: Zip Code:	
Start Date: (MMDDYY)	Date of Birth: (optional)		available to employee?: (optiona	1)
		Y/N		