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This requirement no longer exists, except for California state withholdings.

James Paille • Sep. 14, 2015

..... Separate here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate OMB No. 1545-0046 2015	
1 Your first name and middle initial Last name		2 Your social security number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.	
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. <input type="checkbox"/>	
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5	
6 Additional amount, if any, you want withheld from each paycheck		6 \$	
7 I claim exemption from withholding for 2015, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here		7	
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.			
Employee's signature (This form is not valid unless you sign it.)		Date	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)	
		10 Employer identification number (EIN)	
For Privacy Act and Paperwork Reduction Act Notice, see page 2.		Cat. No. 102200	
		Form W-4 (2015)	

Let's take a look at W-4s. As we all know, this is the document that employees turn in to an employer to calculate federal and (sometimes) state withholdings.

There was once a time when – if the employee turned in a W-4 with more than 10 exemptions – the W-4 needed to be sent to the federal government for verification. This requirement no longer exists, except for California state withholdings.

Elsewhere, a lock-in letter replaced this requirement. If an employer receives a lock-in letter from the IRS, the employer is then required to use the IRS calculation of exemptions instead of the employee W-4. The rare exception is if an employee submits a new W-4 with more taxes that are calculated than the lock-in letter-again,

this is very rare. A lock-in letter trumps a W-4 and must be put in place by the

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contain the employee demographic information, marital status, and the number of exemptions, with an area for additional dollar amount of withholding and a box for exempt. Any alteration of this, like set percentage or set dollar amount of withholding, voids the W-4. If the employer does not have a valid W-4 for the employee, the employer is required to use either Single 0 or the last valid W-4 they have on file for the employee. Also, make sure you are using the correct year W-4 when the employee submits it to the employer.

Now let’s look at the states. The W-4 is a federal document, and several states – but not all – accept the federal W-4. Below is a chart of states and what they accept. If the state has their own withholding form, then the federal W-4 is not allowed for state calculation of withholdings. You’ll notice that Pennsylvania does not have a state W-4-this is because the rate is a set percentage.

Legend

Red = Accepts Fed W-4

Green = Accepts Fed OR State W-4

*CA – 10 or more exemptions must be faxed or mailed to state

State	Form
AL	A-4
AK	No WH
AZ	A-4
AR	AR4EC
CA	DE-4*
CO	FED W-4
CT	CT-2-4
DE	FED W-4

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KY	K-4
LA	L-4
ME	W-4ME
MD	MW-507
MA	M-4
MI	MI-W4
MN	W-4MN
MS	89-350
State	Form
MO	MO W-4
MT	FED W-4
NE	FED W-4
NV	N/A
NJ	NJ W-4
NM	FED W-4
NY	IT-2014
NC	NC_4
ND	FED W-4
OH	IT-4
OK	FED W-4
OR	FED W-4
PA	NONE
PR	.499r-4.1
RI	FED W-4
SC	FED W-4

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Knowing the federal and state W-4 rules will assist you in correct calculations of withholdings and can assist employees with the requirements.

James Paille CPP is the Director of Operations for Thomson Reuters [myPay Solutions](#). He has been an executive manager in the payroll service industry for more than 30 years, specializing in managing multi-location offices. Jim is President-Elect of the American Payroll Association as well as a member of the National Speakers Bureau, and chairs the CPP Certification Review Panel. He holds a Bachelor of Science in Accounting from St. John Fisher College in Rochester, NY.

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