AR4EC

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STATE OF ARKANSAS
Employee's Withholding Exemption Certificate

Print Full Name _____ Social Security Number _____

Print Home Address _____ City _____ State _____ Zip _____

Employee:
File this form with your employer. Otherwise, your employer must withhold state income tax from your wages without exemptions or dependents.

Employer:
Keep this certificate with your records.

How to Claim Your Withholding
See instructions below

	Number of Exemptions Claimed
1. CHECK ONE OF THE FOLLOWING FOR EXEMPTIONS CLAIMED	
☐ You claim yourself. *(Enter one exemption)* 1a	
☐ You claim yourself and your spouse. *(Enter two exemptions)* 1b	
☐ Head of Household, and you claim yourself. *(Enter two exemptions)* 1c	
2. NUMBER OF CHILDREN or DEPENDENTS. *(Enter one exemption per dependent)* 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	
5. I qualify for the low income tax rates. *(See below for details)* ..... 5 Please check filing status: ☐ Single ☐ Married Filing Jointly ☐ Head of Household	☐ Yes ☐ No

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

Signature: _____ Date: _____

Instructions for completing the Employee's Withholding Exemption Certificate

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 principle 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.

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)	Single	$10,201	to	$13,500
(b)	Married Filing Jointly (1 or less dependents)	$17,201	to	$21,400
(c)	Married Filing Jointly (2 or more dependents)	$20,701	to	$26,700
(d)	Head of Household/ Qualifying Widow(er)	$14,501	to	$19,000

For additional information consult your employer or:

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