FORM
A-4 REV. 1/00

ALABAMA DEPARTMENT OF REVENUE
Employee's Withholding Exemption Certificate

FULL NAME _____ SOCIAL SECURITY NO.

HOME ADDRESS CITY STATE ZIP CODE

EMPLOYEE:
File this form with your employer. Otherwise, Alabama income tax must be withheld from your wages without exemption.

EMPLOYER:
Keep this certificate with your records. If the employee is believed to have claimed too many exemptions, the Alabama Department of Revenue should be so advised.

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 this block, sign and date this form and file it with your employer. Employees claiming exempt status are not required to complete Lines 1 through 5 ..... ☐

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

1. IF YOU ARE SINGLE, $1,500 personal exemption is allowed.
   (a) if you claim full personal exemption ($1,500) write a letter "S"
   (b) if you claim no personal exemption write the figure "0" (Note: If you claim no personal exemption on Lines 1 or 2, you cannot claim dependents on Line 3.) ..... _____
2. IF YOU ARE MARRIED or SINGLE CLAIMING HEAD OF FAMILY, $3,000 personal exemption is allowed.
   (a) if you claim exemption for both spouses ($3,000), write the letter "M"
   (b) if you are single claiming head of family ($3,000), write the letter "H" (see "head of family" instructions on back of this form)
   (c) if you claim exemption for yourself only ($1,500) write the letter "S"
   (d) if you claim no personal exemption write the figure "0" (see note under 1(b).) ..... _____
3. 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. (See instructions on other side.) ..... _____
4. Additional amount, if any, you want deducted each pay period. ..... ▶ $ _____

THIS LINE TO BE COMPLETED BY EMPLOYER:

5. TOTAL EXEMPTIONS (Example: Employee claims "S" on Line 2 and "1" on line 3. Employer should use column headed S-1 in Withholding Tables.) ..... _____

I certify that the withholding exemptions claimed on this certificate do not exceed the amount to which I am entitled. DATE _____ SIGNED _____

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, so that you no longer expect to furnish more than half the 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 they occur.

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

"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 may not qualify for this exemption from Alabama withholding tax.

DEPENDENTS

To qualify as your dependent (Line 3 on other side), a person must receive more than 1/2 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 or willful failure to supply information which would reduce the withholding exemption.

HEAD OF FAMILY

Employers: If you are computing Alabama withholding tax using the formula method and an employee claims "H" (head of family), the deduction allowed in item "A" of the formula is 20% limited to $2,000. The deduction allowed in item "C" for employees claiming "H" is $3,000.

If you are computing tax using the tax tables and an employee claims "H", the "M" column (along with the appropriate number of dependents) should be used.