

# Form W-4 (2019)

**Future developments.** For the latest information about any future developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** You may claim exemption from withholding for 2019 if **both** of the following apply.

- For 2018 you had a right to a refund of **all** federal income tax withheld because you had **no** tax liability, and
- For 2019 you expect a refund of **all** federal income tax withheld because you expect to have **no** tax liability.

If you're exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2019 expires February 17, 2020. See Pub. 505, Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

## General Instructions

If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2019 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine your tax withholding more accurately. Consider

using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income not subject to withholding outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2019. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

**Filers with multiple jobs or working spouses.** If you have more than one job at a time, or if you're married filing jointly and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

**Nonwage income.** If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, you can use the Deductions, Adjustments, and Additional Income Worksheet on page 3 or the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to find out if you should adjust your withholding on Form W-4 or W-4P.

**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

### Personal Allowances Worksheet

Complete this worksheet on page 3 first to determine the number of withholding allowances to claim.

**Line C. Head of household please note:** Generally, you may claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing status.

**Line E. Child tax credit.** When you file your tax return, you may be eligible to claim a child tax credit for each of your eligible children. To qualify, the child must be under age 17 as of December 31, must be your dependent who lives with you for more than half the year, and must have a valid social security number. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

**Line F. Credit for other dependents.** When you file your tax return, you may be eligible to claim a credit for other dependents for whom a child tax credit can't be claimed, such as a qualifying child who doesn't meet the age or social security number requirement for the child tax credit, or a qualifying relative. To learn more about this credit, see Pub. 972. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total

----- Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records. -----

|   |  |   |
|---|--|---|
| <b>Form W-4</b><br>Department of the Treasury<br>Internal Revenue Service   | <h2 style="margin:0;">Employee's Withholding Allowance Certificate</h2> <p style="margin:0;">▶ <b>Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</b></p> | OMB No. 1545-0074<br><span style="font-size: 2em; font-weight: bold;">2019</span>   |
| <b>1</b> Your first name and middle initial _____ Last name _____   |  | <b>2</b> Your social security number _____  |
| Home address (number and street or rural route) _____   |  | <b>3</b> <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate.<br>Note: If married filing separately, check "Married, but withhold at higher Single rate." |
| City or town, state, and ZIP code _____   |  | <b>4</b> If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>  |
| <b>5</b> Total number of allowances you're claiming (from the applicable worksheet on the following pages) . . . . .  |  | <b>5</b> _____  |
| <b>6</b> Additional amount, if any, you want withheld from each paycheck . . . . .  |  | <b>6</b> \$ _____   |
| <b>7</b> I claim exemption from withholding for 2019, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, and</li> <li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul> If you meet both conditions, write "Exempt" here . . . . . ▶ |  | <b>7</b> _____  |
| 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.   |  |   |
| <b>Employee's signature</b><br>(This form is not valid unless you sign it.) ▶ _____   |  | <b>Date</b> ▶ _____   |
| <b>8</b> Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.) _____  |  | <b>9</b> First date of employment _____   |
|   |  | <b>10</b> Employer Identification number (EIN) _____  |

income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

**Line G. Other credits.** You may be able to reduce the tax withheld from your paycheck if you expect to claim other tax credits, such as tax credits for education (see Pub. 970). If you do so, your paycheck will be larger, but the amount of any refund that you receive when you file your tax return will be smaller. Follow the instructions for Worksheet 1-6 in Pub. 505 if you want to reduce your withholding to take these credits into account. Enter "--0--" on lines E and F if you use Worksheet 1-6.

### Deductions, Adjustments, and Additional Income Worksheet

Complete this worksheet to determine if you're able to reduce the tax withheld from your paycheck to account for your itemized deductions and other adjustments to income, such as IRA contributions. If you do so, your refund at the end of the year will be smaller, but your paycheck will be larger. You're not required to complete this worksheet or reduce your withholding if you don't wish to do so.

You can also use this worksheet to figure out how much to increase the tax withheld from your paycheck if you have a large amount of nonwage income not subject to withholding, such as interest or dividends.

Another option is to take these items into account and make your withholding more accurate by using the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App). If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

### Two-Earners/Multiple Jobs Worksheet

Complete this worksheet if you have more than one job at a time or are married filing jointly and have a working spouse. If you

don't complete this worksheet, you might have too little tax withheld. If so, you will owe tax when you file your tax return and might be subject to a penalty.

Figure the total number of allowances you're entitled to claim and any additional amount of tax to withhold on all jobs using worksheets from only one Form W-4. Claim all allowances on the W-4 that you or your spouse file for the highest paying job in your family and claim zero allowances on Forms W-4 filed for all other jobs. For example, if you earn \$60,000 per year and your spouse earns \$20,000, you should complete the worksheets to determine what to enter on lines 5 and 6 of your Form W-4, and your spouse should enter zero ("0-") on lines 5 and 6 of his or her Form W-4. See Pub. 505 for details.

Another option is to use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to make your withholding more accurate.

**Tip:** If you have a working spouse and your incomes are similar, you can check the "Married, but withhold at higher Single rate" box instead of using this worksheet. If you choose this option, then each spouse should fill out the Personal Allowances Worksheet and check the "Married, but withhold at higher Single rate" box on Form W-4, but only one spouse should claim any allowances for credits or fill out the Deductions, Adjustments, and Additional Income Worksheet.

### Instructions for Employer

**Employees, do not complete box 8, 9, or 10. Your employer will complete these boxes if necessary.**

**New hire reporting.** Employers are required by law to report new employees to a designated State Directory of New Hires. Employers may use Form W-4, boxes 8, 9,

and 10 to comply with the new hire reporting requirement for a newly hired employee. A newly hired employee is an employee who hasn't previously been employed by the employer, or who was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days. Employers should contact the appropriate State Directory of New Hires to find out how to submit a copy of the completed Form W-4. For information and links to each designated State Directory of New Hires (including for U.S. territories), go to [www.acf.hhs.gov/css/employers](http://www.acf.hhs.gov/css/employers).

If an employer is sending a copy of Form W-4 to a designated State Directory of New Hires to comply with the new hire reporting requirement for a newly hired employee, complete boxes 8, 9, and 10 as follows.

**Box 8.** Enter the employer's name and address. If the employer is sending a copy of this form to a State Directory of New Hires, enter the address where child support agencies should send income withholding orders.

**Box 9.** If the employer is sending a copy of this form to a State Directory of New Hires, enter the employee's first date of employment, which is the date services for payment were first performed by the employee. If the employer rehired the employee after the employee had been separated from the employer's service for at least 60 days, enter the rehire date.

**Box 10.** Enter the employer's employer identification number (EIN).

**Personal Allowances Worksheet (Keep for your records.)**

|          |  |          |       |
|----------|--|----------|-------|
| <b>A</b> | Enter "1" for yourself . . . . .   | <b>A</b> | _____ |
| <b>B</b> | Enter "1" if you will file as married filing jointly . . . . .   | <b>B</b> | _____ |
| <b>C</b> | Enter "1" if you will file as head of household . . . . .  | <b>C</b> | _____ |
| <b>D</b> | Enter "1" if: <span style="font-size: 2em; vertical-align: middle;">{</span> <ul style="list-style-type: none"> <li>• You're single, or married filing separately, and have only one job; or</li> <li>• You're married filing jointly, have only one job, and your spouse doesn't work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>   | <b>D</b> | _____ |
| <b>E</b> | <b>Child tax credit.</b> See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> <li>• If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "4" for each eligible child.</li> <li>• If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "2" for each eligible child.</li> <li>• If your total income will be from \$179,051 to \$200,000 (\$345,851 to \$400,000 if married filing jointly), enter "1" for each eligible child.</li> <li>• If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-" . . . . .</li> </ul> |          |       |
| <b>F</b> | <b>Credit for other dependents.</b> See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> <li>• If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "1" for each eligible dependent.</li> <li>• If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents).</li> <li>• If your total income will be higher than \$179,050 (\$345,850 if married filing jointly), enter "-0-" . . . . .</li> </ul>                       |          |       |
| <b>G</b> | <b>Other credits.</b> If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here. If you use Worksheet 1-6, enter "-0-" on lines E and F . . . . .   |          |       |
| <b>H</b> | Add lines A through G and enter the total here . . . . . <span style="float: right;">▶</span>  |          |       |

For accuracy, **complete all worksheets that apply.** {

- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding, see the **Deductions, Adjustments, and Additional Income Worksheet** below.
- If you **have more than one job at a time** or are **married filing jointly and you and your spouse both work**, and the combined earnings from all jobs exceed \$53,000 (\$24,450 if married filing jointly), see the **Two-Earners/Multiple Jobs Worksheet** on page 4 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 above.

**Deductions, Adjustments, and Additional Income Worksheet**

**Note:** Use this worksheet *only* if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

|           |  |           |          |
|-----------|--|-----------|----------|
| <b>1</b>  | Enter an estimate of your 2019 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income. See Pub. 505 for details . . . . .  | <b>1</b>  | \$ _____ |
| <b>2</b>  | Enter: <span style="font-size: 2em; vertical-align: middle;">{</span> <ul style="list-style-type: none"> <li>\$24,400 if you're married filing jointly or qualifying widow(er)</li> <li>\$18,350 if you're head of household</li> <li>\$12,200 if you're single or married filing separately</li> </ul>  | <b>2</b>  | \$ _____ |
| <b>3</b>  | <b>Subtract</b> line 2 from line 1. If zero or less, enter "-0-" . . . . .   | <b>3</b>  | \$ _____ |
| <b>4</b>  | Enter an estimate of your 2019 adjustments to income, qualified business income deduction, and any additional standard deduction for age or blindness (see Pub. 505 for information about these items) . . . . .   | <b>4</b>  | \$ _____ |
| <b>5</b>  | <b>Add</b> lines 3 and 4 and enter the total . . . . .   | <b>5</b>  | \$ _____ |
| <b>6</b>  | Enter an estimate of your 2019 nonwage income not subject to withholding (such as dividends or interest) . . . . .   | <b>6</b>  | \$ _____ |
| <b>7</b>  | <b>Subtract</b> line 6 from line 5. If zero, enter "-0-". If less than zero, enter the amount in parentheses . . . . .   | <b>7</b>  | \$ _____ |
| <b>8</b>  | <b>Divide</b> the amount on line 7 by \$4,200 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction . . . . .   | <b>8</b>  | _____    |
| <b>9</b>  | Enter the number from the <b>Personal Allowances Worksheet</b> , line H, above . . . . .   | <b>9</b>  | _____    |
| <b>10</b> | <b>Add</b> lines 8 and 9 and enter the total here. If zero or less, enter "-0-". If you plan to use the <b>Two-Earners/Multiple Jobs Worksheet</b> , also enter this total on line 1 of that worksheet on page 4. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1 . . . . . | <b>10</b> | _____    |

**Two-Earners/Multiple Jobs Worksheet**

**Note:** Use this worksheet *only* if the instructions under line H from the **Personal Allowances Worksheet** direct you here.

- 1 Enter the number from the **Personal Allowances Worksheet**, line H, page 3 (or, if you used the **Deductions, Adjustments, and Additional Income Worksheet** on page 3, the number from line 10 of that worksheet) . . . . . **1** \_\_\_\_\_
- 2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you're married filing jointly and wages from the highest paying job are \$75,000 or less and the combined wages for you and your spouse are \$107,000 or less, don't enter more than "3" . . . . . **2** \_\_\_\_\_
- 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet . . . . . **3** \_\_\_\_\_

**Note:** If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

- 4 Enter the number from line 2 of this worksheet . . . . . **4** \_\_\_\_\_
- 5 Enter the number from line 1 of this worksheet . . . . . **5** \_\_\_\_\_
- 6 **Subtract** line 5 from line 4 . . . . . **6** \_\_\_\_\_
- 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here . . . . . **7** \$ \_\_\_\_\_
- 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . . **8** \$ \_\_\_\_\_
- 9 **Divide** line 8 by the number of pay periods remaining in 2019. For example, divide by 18 if you're paid every 2 weeks and you complete this form on a date in late April when there are 18 pay periods remaining in 2019. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . . **9** \$ \_\_\_\_\_

| Table 1                                     |                       |   |                       | Table 2                                      |                       |  |                       |
|---|-----------------------|---|-----------------------|--|-----------------------|--|-----------------------|
| Married Filing Jointly                      |                       | All Others                                  |                       | Married Filing Jointly                       |                       | All Others                                   |                       |
| If wages from <b>LOWEST</b> paying job are— | Enter on line 2 above | If wages from <b>LOWEST</b> paying job are— | Enter on line 2 above | If wages from <b>HIGHEST</b> paying job are— | Enter on line 7 above | If wages from <b>HIGHEST</b> paying job are— | Enter on line 7 above |
| \$0 - \$5,000                               | 0                     | \$0 - \$7,000                               | 0                     | \$0 - \$24,900                               | \$420                 | \$0 - \$7,200                                | \$420                 |
| 5,001 - 9,500                               | 1                     | 7,001 - 13,000                              | 1                     | 24,901 - 84,450                              | 500                   | 7,201 - 36,975                               | 500                   |
| 9,501 - 19,500                              | 2                     | 13,001 - 27,500                             | 2                     | 84,451 - 173,900                             | 910                   | 36,976 - 81,700                              | 910                   |
| 19,501 - 35,000                             | 3                     | 27,501 - 32,000                             | 3                     | 173,901 - 326,950                            | 1,000                 | 81,701 - 158,225                             | 1,000                 |
| 35,001 - 40,000                             | 4                     | 32,001 - 40,000                             | 4                     | 326,951 - 413,700                            | 1,330                 | 158,226 - 201,600                            | 1,330                 |
| 40,001 - 46,000                             | 5                     | 40,001 - 60,000                             | 5                     | 413,701 - 617,850                            | 1,450                 | 201,601 - 507,800                            | 1,450                 |
| 46,001 - 55,000                             | 6                     | 60,001 - 75,000                             | 6                     | 617,851 and over                             | 1,540                 | 507,801 and over                             | 1,540                 |
| 55,001 - 60,000                             | 7                     | 75,001 - 85,000                             | 7                     |  |                       |  |                       |
| 60,001 - 70,000                             | 8                     | 85,001 - 95,000                             | 8                     |  |                       |  |                       |
| 70,001 - 75,000                             | 9                     | 95,001 - 100,000                            | 9                     |  |                       |  |                       |
| 75,001 - 85,000                             | 10                    | 100,001 - 110,000                           | 10                    |  |                       |  |                       |
| 85,001 - 95,000                             | 11                    | 110,001 - 115,000                           | 11                    |  |                       |  |                       |
| 95,001 - 125,000                            | 12                    | 115,001 - 125,000                           | 12                    |  |                       |  |                       |
| 125,001 - 155,000                           | 13                    | 125,001 - 135,000                           | 13                    |  |                       |  |                       |
| 155,001 - 165,000                           | 14                    | 135,001 - 145,000                           | 14                    |  |                       |  |                       |
| 165,001 - 175,000                           | 15                    | 145,001 - 160,000                           | 15                    |  |                       |  |                       |
| 175,001 - 180,000                           | 16                    | 160,001 - 180,000                           | 16                    |  |                       |  |                       |
| 180,001 - 195,000                           | 17                    | 180,001 and over                            | 17                    |  |                       |  |                       |
| 195,001 - 205,000                           | 18                    |   |                       |  |                       |  |                       |
| 205,001 and over                            | 19                    |   |                       |  |                       |  |                       |

**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 who claims no withholding allowances; 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 aren't required to provide the information requested on a form that's 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.

**Notice to Employee**

1. For state purposes, an individual may claim only natural dependency exemptions. This includes the taxpayer, spouse and each dependent. Dependents are the same as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year for which the taxpayer would have been permitted to claim had the taxpayer filed such a return.
2. 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** because:

- (a) Your spouse for whom you have been claiming exemption is divorced or 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.
- (c) You find that a dependent for whom you claimed exemption must be dropped for federal purposes.

The death of a spouse or a dependent does not affect your withholding until the next year but requires the filing of a new certificate. If possible, file a new certificate by Dec. 1st of the year in which the death occurs.

For further information, consult the Ohio Department of Taxation, Personal and School District Income Tax Division, or your employer.

3. If you expect to owe more Ohio income tax than will be withheld, you may claim a smaller number of exemptions; or under an agreement with your employer, you may have an additional amount withheld each pay period.
4. A married couple with both spouses working and filing a joint return will, in many cases, be required to file an individual estimated income tax form IT 1040ES even though Ohio income tax is being withheld from their wages. This result may occur because the tax on their combined income will be greater than the sum of the taxes withheld from the husband's wages and the wife's wages. This requirement to file an individual estimated income tax form IT 1040ES may also apply to an individual who has two jobs, both of which are subject to withholding. In lieu of filing the individual estimated income tax form IT 1040ES, the individual may provide for additional withholding with his employer by using line 5.

 please detach here



Department of  
Taxation

**Employee's Withholding Exemption Certificate**

IT 4  
Rev. 5/07

Print full name \_\_\_\_\_ Social Security number \_\_\_\_\_

Home address and ZIP code \_\_\_\_\_

Public school district of residence \_\_\_\_\_ School district no. \_\_\_\_\_  
(See *The Finder* at tax.ohio.gov.)

1. Personal exemption for yourself, enter "1" if claimed \_\_\_\_\_
2. If married, personal exemption for your spouse if not separately claimed (enter "1" if claimed) \_\_\_\_\_
3. Exemptions for dependents \_\_\_\_\_
4. Add the exemptions that you have claimed above and enter total \_\_\_\_\_
5. Additional withholding per pay period under agreement with employer \_\_\_\_\_ \$ \_\_\_\_\_

Under the penalties of perjury, I certify that the number of exemptions claimed on this certificate does not exceed the number to which I am entitled.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**OHIO NEW HIRE REPORTING**

Ohio Revised Code section 3121.89 to 3121.8910 requires all Ohio employers, both public and private, to report all contractors and newly hired employees to the state of Ohio within 20 days of the contract or hire date. Information about new hire reporting and online reporting is available on our website: [www.oh-newhire.com](http://www.oh-newhire.com)

**Send completed forms to:**  
Ohio New Hire Reporting Center  
PO Box 15309  
Columbus, OH 43215-0309  
Fax: (614) 221-7088 or toll-free fax (888) 872-1611

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

1 2 3

**EMPLOYER INFORMATION**

Federal Employer ID Number (FEIN) *(Please use the same FEIN as the listed employee's quarterly wages will be reported under):*

Grid for Federal Employer ID Number (FEIN)

Employer Name:

Grid for Employer Name

Employer Address *(Please indicate the address where the Income Withholding Orders should be sent).*

Grid for Employer Address (Line 1)

Grid for Employer Address (Line 2)

Employer City:

Employer State:

Zip Code (5 digit):

Grid for Employer City

Grid for Employer State

Grid for Zip Code

Employer Phone (optional):

Extension:

Employer Fax (optional):

Grid for Employer Phone

Grid for Extension

Grid for Employer Fax

Email:

Grid for Email

**EMPLOYEE OR CONTRACTOR INFORMATION**

Social Security Number (SSN)

(Check here if using FEIN for the Contractor)

Grid for Social Security Number

State of Hire:

First Name:

Middle Initial:

Grid for First Name

Grid for Middle Initial

Last Name:

Grid for Last Name

Address:

Grid for Address (Line 1)

City:

State:

Zip Code (5 digit):

Grid for City

Grid for State

Grid for Zip Code

Date of Hire:

Date of Birth:

Is this a Contractor?

Grid for Date of Hire

Grid for Date of Birth

Yes  No

Date payments will begin for Contractor:

Length of time the Contractor will be performing services:

Grid for Date payments will begin

months

**REPORTS WILL NOT BE PROCESSED IF REQUIRED INFORMATION IS MISSING**

Questions? Call us at (614) 221-5330 or toll-free (888) 872-1490



**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 and Attestation** *(Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)*

|                                  |   |                         |                           |                |                                |                   |
|----------------------------------|---|-------------------------|---------------------------|----------------|--------------------------------|-------------------|
| Last Name (Family Name)          |   | First Name (Given Name) |                           | Middle Initial | Other Last Names Used (if any) |                   |
| Address (Street Number and Name) |   |                         | Apt. Number               | City or Town   |                                | State<br>ZIP Code |
| Date of Birth (mm/dd/yyyy)       | U.S. Social Security Number<br>[ ][ ] - [ ][ ] - [ ][ ][ ][ ] |                         | Employee's E-mail Address |                | Employee's Telephone Number    |                   |

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

|   |  |
|---|--|
| <input type="checkbox"/> 1. A citizen of the United States  |  |
| <input type="checkbox"/> 2. A noncitizen national of the United States <i>(See instructions)</i>  |  |
| <input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____   |  |
| <input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____<br>Some aliens may write "N/A" in the expiration date field. <i>(See instructions)</i>  |  |
| <p><i>Aliens authorized to work must provide only one of the following document numbers to complete Form I-9:<br/>         An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.</i></p> <p>1. Alien Registration Number/USCIS Number: _____<br/> <b>OR</b><br/>         2. Form I-94 Admission Number: _____<br/> <b>OR</b><br/>         3. Foreign Passport Number: _____<br/>         Country of Issuance: _____</p> |  |
| <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">           QR Code - Section 1<br/>           Do Not Write In This Space         </div>   |  |

|                       |                           |
|-----------------------|---------------------------|
| Signature of Employee | Today's Date (mm/dd/yyyy) |
|-----------------------|---------------------------|

**Preparer and/or Translator Certification (check one):**  
 I did not use a preparer or translator.     A preparer(s) and/or translator(s) assisted the employee in completing Section 1.  
*(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)*

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

|                                     |  |                           |                   |
|-------------------------------------|--|---------------------------|-------------------|
| Signature of Preparer or Translator |  | Today's Date (mm/dd/yyyy) |                   |
| Last Name (Family Name)             |  | First Name (Given Name)   |                   |
| Address (Street Number and Name)    |  | City or Town              | State<br>ZIP Code |

Employer Completes Next Page



**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**

*(Employer or the 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.")*

|                                     |                         |                         |      |                                |
|-------------------------------------|-------------------------|-------------------------|------|--------------------------------|
| <b>Employee Info from Section 1</b> | Last Name (Family Name) | First Name (Given Name) | M.I. | Citizenship/Immigration Status |
|-------------------------------------|-------------------------|-------------------------|------|--------------------------------|

| List A<br>Identity and Employment Authorization | OR | List B<br>Identity                   | AND | List C<br>Employment Authorization                     |
|---|----|--------------------------------------|-----|--|
| Document Title                                  |    | Document Title                       |     | Document Title   |
| Issuing Authority                               |    | Issuing Authority                    |     | Issuing Authority                                      |
| Document Number                                 |    | Document Number                      |     | Document Number  |
| Expiration Date (if any)(mm/dd/yyyy)            |    | Expiration Date (if any)(mm/dd/yyyy) |     | Expiration Date (if any)(mm/dd/yyyy)                   |
| Document Title                                  |    | Additional Information               |     | QR Code - Sections 2 & 3<br>Do Not Write In This Space |
| Issuing Authority                               |    |                                      |     |  |
| Document Number                                 |    |                                      |     |  |
| Expiration Date (if any)(mm/dd/yyyy)            |    |                                      |     |  |
| Document Title                                  |    |                                      |     |  |
| Issuing Authority                               |    |                                      |     |  |
| Document Number                                 |    |                                      |     |  |
| Expiration Date (if any)(mm/dd/yyyy)            |    |                                      |     |  |

**Certification:** I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): \_\_\_\_\_ (See instructions for exemptions)

|  |  |   |  |          |
|--|--|---|--|----------|
| Signature of Employer or Authorized Representative                   |  | Today's Date (mm/dd/yyyy)                           | Title of Employer or Authorized Representative |          |
| Last Name of Employer or Authorized Representative                   |  | First Name of Employer or Authorized Representative | Employer's Business or Organization Name       |          |
| Employer's Business or Organization Address (Street Number and Name) |  | City or Town  | State  | ZIP Code |

**Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative)**

|                                    |                         |                |  |  |
|------------------------------------|-------------------------|----------------|--|--|
| <b>A. New Name (if applicable)</b> |                         |                | <b>B. Date of Rehire (if applicable)</b> |  |
| Last Name (Family Name)            | First Name (Given Name) | Middle Initial | Date (mm/dd/yyyy)                        |  |

**C.** If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

|                |                 |                                       |
|----------------|-----------------|---------------------------------------|
| Document Title | Document Number | Expiration Date (if any) (mm/dd/yyyy) |
|----------------|-----------------|---------------------------------------|

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

|  |                           |   |
|--|---------------------------|---|
| Signature of Employer or Authorized Representative | Today's Date (mm/dd/yyyy) | Name of Employer or Authorized Representative |
|--|---------------------------|---|



**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<br>Documents that Establish<br>Both Identity and<br>Employment Authorization   | OR                                    | LIST B<br>Documents that Establish<br>Identity  | AND | LIST C<br>Documents that Establish<br>Employment Authorization  |
|---|---------------------------------------|---|-----|---|
| 1. U.S. Passport or U.S. Passport Card  |                                       | 1. 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 |     | 1. A Social Security Account Number card, unless the card includes one of the following restrictions:<br>(1) NOT VALID FOR EMPLOYMENT<br>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION<br>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION |
| 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)  |                                       | 2. 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                |     | 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)   |
| 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa  |                                       | 3. School ID card with a photograph   |     | 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal   |
| 4. Employment Authorization Document that contains a photograph (Form I-766)  |                                       | 4. Voter's registration card  |     | 4. Native American tribal document  |
| 5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:<br>a. Foreign passport; and<br>b. Form I-94 or Form I-94A that has the following:<br>(1) The same name as the passport; and<br>(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 limitations identified on the form. |                                       | 5. U.S. Military card or draft record   |     | 5. U.S. Citizen ID Card (Form I-197)  |
|   |                                       | 6. Military dependent's ID card   |     | 6. Identification Card for Use of Resident Citizen in the United States (Form I-179)  |
|   |                                       | 7. U.S. Coast Guard Merchant Mariner Card   |     | 7. Employment authorization document issued by the Department of Homeland Security  |
|   |                                       | 8. Native American tribal document  |     |   |
|   |                                       | 9. Driver's license issued by a Canadian government authority   |     |   |
| 6. 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   |                                       | <b>For persons under age 18 who are unable to present a document listed above:</b>  |     |   |
|   |                                       | 10. School record or report card  |     |   |
|   |                                       | 11. Clinic, doctor, or hospital record  |     |   |
|   | 12. Day-care or nursery school record |   |     |   |

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.

**If Armstrong Accounting is processing your payroll for Direct Deposit  
Please complete this form  
EMPLOYEE DIRECT DEPOSIT INFORMATION**

Employee Name: \_\_\_\_\_

Employee Address: \_\_\_\_\_

Social Security Number: \_\_\_\_\_

**Primary Account**

Name of Bank \_\_\_\_\_

Bank Routing Number \_\_\_\_\_

Account Number \_\_\_\_\_

Checking OR Savings (Circle One)      Please attach a voided check from your account.

**Secondary Account (if needed)**

Name of Bank \_\_\_\_\_

Bank Routing Number \_\_\_\_\_

Account Number \_\_\_\_\_

Amount per Pay Period      \$ \_\_\_\_\_

Checking OR Savings (Circle One)      Please attach a deposit ticket from your account.

I authorize Armstrong Accounting & Consulting, LLC to initiate electronic transfer of funds in account shown.

\_\_\_\_\_  
Signature of Employee