THIS FORM MAY BE REPRODUCED.

Employee: Complete Form A-4 and file it with your employer. Otherwise, tax will be withheld without exemption.

Employer: Keep this certificate on file. If an employee is believed to have claimed more exemptions than that which they are legally entitled to claim, the Department should be notified. Any correspondence concerning this form should be sent to the AL Dept of Revenue, Withholding Tax Section, PO Box 327480, Montgomery, AL 36132-7480 or by fax to 334-242-0112. Please include contact information with your correspondence.

Penalties: Section 40-18-73, *Code of Alabama 1975.* Every employee, on or before the date of commencement of employment, shall furnish his or her employer with a signed Alabama withholding exemption certificate relating to the number of withholding exemptions which he or she claims, which in no event shall exceed the number to which the employee is entitled. In the event the employee inflates the number of exemptions allowed by this Chapter on Form A-4, the employee shall pay a penalty of five hundred dollars ($500) for such action pursuant to Section 40-29-75.

Exempt Status: Military Spouses Residency Relief Act. This exemption applies to a spouse of a US Armed Service member who is present in Alabama in compliance with military orders and who maintains domicile in another state. Employee should provide their employer with valid military identification and a copy of a current leave and earnings statement or Form DD-2058. Complete line 6 on front of Form A-4 if you qualify for this exemption.

Exempt Status: No tax liability. An exemption from withholding may be claimed if you filed an Alabama income tax return in the prior year, had a zero tax liability on that return, and you anticipate a zero tax liability on your current year return. If you had any tax withheld in the prior year and did not receive a full refund of that amount, you will not qualify and should complete the front of Form A-4.

CHANGES IN EXEMPTIONS: You may file a new certificate at any time if the number of your exemptions INCREASE. 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) You no longer provide more than half of the support for someone you previously claimed a dependent exemption for.

DECREASES in exemption, such as the death of a spouse or dependent, will not require the filing of a new exemption certificate until the following year.

DEPENDENTS: To qualify as your dependent (Line 4 on other side), a person must receive more than one-half 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).

PLEASE CUT HERE

FORM **A-4** REV. 11/10

ALABAMA DEPARTMENT OF REVENUE
Employee's Withholding Exemption Certificate

EMPLOYEE'S FULL NAME _____ SOCIAL SECURITY NO. _____

HOME ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

SIGNED _____ DATE _____

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. See reverse side for penalty details.

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

1. If you claim no personal exemption for yourself and wish to withhold at the highest rate, write the figure "0", sign and date Form A-4 and file it with your employer. ..... _____
2. If you are SINGLE or MARRIED FILING SEPARATELY, a $1,500 personal exemption is allowed. Write the letter "S" if claiming the SINGLE exemption or "MS" if claiming the MARRIED FILING SEPARATELY exemption. ..... _____
3. If you are MARRIED or SINGLE CLAIMING HEAD OF FAMILY, a $3,000 personal exemption is allowed. Write the letter "M" if you are claiming an exemption for both yourself and your spouse or "H" if you are single with qualifying dependents and are claiming the HEAD OF FAMILY exemption. ..... _____
4. Number of dependents (other than spouse) that you will provide more than one-half of the support for during the year. See instructions for dependent qualifications. ..... _____
5. Additional amount, if any, you want deducted each pay period. ..... $ _____
6. **Exempt Status:** If you meet the conditions set forth under the Military Spouses Residency Relief Act and will have no Alabama income tax liability, skip lines 1-5, write "EXEMPT" on line 6, sign and date Form A-4 and file it with your employer. See instructions on the back of Form A-4 for the documentation you must provide to your employer in order to qualify. ..... _____
7. **Exempt Status:** If you had no Alabama income tax liability last year and you anticipate no Alabama income tax liability this year, you may claim an exemption from Alabama withholding tax. Skip lines 1-6, write "EXEMPT" on line 7, sign and date Form A-4 and file it with your employer. See instructions on the back of Form A-4 to be sure you qualify. ..... _____

LINE 8 BELOW TO BE COMPLETED BY YOUR EMPLOYER

8. TOTAL EXEMPTIONS (Example: Employee claims "M" on line 3 and 2 on line 4. Employer should use column headed M-2 in the Withholding Tax Tables and Instructions for Employers.) ..... _____

EMPLOYER NAME _____ EMPLOYER FEIN _____ EMPLOYER STATE ID _____