Form WH-4
SF 48845
Revised 7-99

State of Indiana
Employee's Withholding Exemption and County Status Certificate

This form is for the employer's records. Do not send this form to the Department of Revenue.
The completed form should be returned to your employer.

Full Name _____ Social Security Number _____

Home Address _____ City _____ State _____ Zip Code _____

Indiana County of Residence as of January 1: _____ (See instructions)

Indiana County of Principal Employment as of January 1: _____ (See instructions)

How to Claim Your Withholding Exemptions

1. Each taxpayer is entitled to one exemption. If you wish to claim the exemption, enter "1"..... _____

2. If you are married and your spouse does not claim his/her exemption, you may claim it, enter "1"..... _____

3. You are allowed one (1) exemption for each dependent. Enter number claimed ☐. Additional exemptions are allowed if: (a) you and/or your spouse are over the age of 65 and/or (b) if you and/or your spouse are legally blind. Check box(es) for additional exemptions: You are 65 or older ☐ or blind ☐ Spouse is 65 or older ☐ or blind ☐ Number of boxes checked ☐ . (See instructions) Enter the total number of exemptions..... _____

4. Add lines 1, 2, and 3. Enter the total here..... ▶ ☐

5. You are entitled to claim an additional exemption for each qualifying dependent (see instructions)..... ▶ ☐

6. Enter the amount of additional state withholding (if any) you want withheld each pay period..... $ _____

I hereby declare that to the best of my knowledge the above statements are true.

Signature _____ Date: _____

Instructions for Completing Form WH-4

This form should be completed by all resident and nonresident employees having income subject to Indiana state and/or county income tax.

Print or type your full name, social security number and home address on the appropriate lines of the Form WH-4. Enter your Indiana county of residence and county of principal employment as of January 1 of the current year. If you did not live or work in Indiana on January 1 of the current year, enter "not applicable" on the line(s) . Your county tax withholding is based first on the county where you lived on January 1. If that county has adopted a county income tax, then you are subject to that county's resident tax rate on your earnings for the rest of the year or until you are no longer an Indiana resident. If the county in which you lived has not adopted a county income tax, then you are subject to the nonresident tax rate of the county in which you were employed on January 1 of the current tax year. If you move to (or work in) another county after January 1, your county status will not change until the next calendar tax year.

Lines 1 & 2 - You are allowed to claim one exemption for yourself and one for your spouse (if he/she does not claim the exemption for him/herself). If a parent or legal guardian claims you on their federal tax return, you may still claim an exemption for yourself for Indiana purposes. You cannot claim more than the correct number of exemptions; however, you are permitted to claim a lesser number of exemptions if you wish additional withholding to be deducted.

Line 3 - Dependent Exemptions: You are allowed one exemption for each of your dependents based on state and federal guidelines. To qualify as your dependent, a person must receive more than one-half of his/her support from you for the tax year and must have less than $1,000 gross income during the tax year (unless the person is your child and is under age 19 or under age 24 and a full-time student at least during 5 months of the tax year at a qualified educational institution). Additional Exemptions: You are also allowed one exemption each for you and/or your spouse if either is 65 or older and/or blind up to a maximum of four (4) additional exemptions. Enter the total number of dependents and additional exemptions claimed on the line provided.

Line 4 - Add the total of exemptions claimed on lines 1, 2, and 3. Enter the total in the box provided.

Line 5 - Additional Dependent Exemption: An additional exemption is allowed for certain dependent children that are included on line 3. The dependent child must be a son, stepson, daughter, stepdaughter and/or foster child. Enter the total in the box provided.

Line 6 - If you would like an additional amount to be withheld from your wages each pay period, enter the amount on the line provided. **NOTE:** An entry on this line does not obligate your employer to withhold the amount. You are still liable for any additional taxes due at the end of the tax year. If the employer does withhold the additional amount, it should be submitted along with the regular state and county tax withholding.

You may file a new Form WH-4 at any time if the number of exemptions **increases**. You must file a new Form WH-4 within 10 days if the number of exemptions previously claimed by you **decreases** for any of the following reasons:
(a) you divorce (or are legally separated from) your spouse for whom you have been claiming an exemption or your spouse claims him/herself on a separate Form WH-4;
(b) someone else takes over the support of a dependent you claim or you no longer provide more than one-half of the person's support for the tax year; or
(c) the person who you claim as an exemption will receive more than $1,000 of income during the tax year.

Penalties are imposed for willingly supplying false information or information which would reduce the withholding exemption.