

KENTUCKY DEPARTMENT OF REVENUE
EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Payroll No. _____

Print Full Name _____

Social Security No. _____

Print Home Address _____

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

I certify that I am not subject to Kentucky withholding under the Military Spouses Residency Relief Act. See instructions on the back of Form K-4 before checking this box.....

EMPLOYER:

Keep this certificate with your records.

1. If SINGLE, and you claim an exemption, enter "1," if you do not, enter "0"
2. If MARRIED, one exemption each for you and spouse if not claimed on another certificate.
 - (a) If you claim both of these exemptions, enter "2" }
 - (b) If you claim one of these exemptions, enter "1" }
 - (c) If you claim neither of these exemptions, enter "0" }
3. Exemptions for age and blindness (applicable only to you and your spouse but not to dependents):
 - (a) If you or your spouse will be 65 years of age or older at the end of the year, and you claim this exemption, enter "2"; if both will be 65 or older, and you claim both of these exemptions, enter "4"
 - (b) If you or your spouse are blind, and you claim this exemption, enter "2"; if both are blind, and you claim both of these exemptions, enter "4"
4. If you claim exemptions for one or more dependents, enter the number of such exemptions
5. National Guard exemption (see instruction 1)
6. Exemptions for Excess Itemized Deductions ([Form K-4A](#))
7. Add the number of exemptions which you have claimed above and enter the total
8. Additional withholding per pay period under agreement with employer. See instruction 1.....\$ _____

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

Date _____

Signed _____

INSTRUCTIONS

1. NUMBER OF EXEMPTIONS—Do not claim more than the correct number of exemptions. However, if you have unusually large amounts of itemized deductions, you may claim additional exemptions to avoid excess withholding. You may also claim an additional exemption if you will be a member of the Kentucky National Guard at the end of the year. If you expect to owe more income tax for the year than will be withheld, you may increase the withholding by claiming a smaller number of exemptions or you may enter into an agreement with your employer to have additional amounts withheld. If you claim more than 10 exemptions this information is sent to the Department of Revenue.

2. 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) You are divorced or legally separated from your spouse for whom you have been claiming an exemption or your spouse claims his or her 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.

(c) Your itemized deductions substantially decrease and a Form K-4A has previously been filed.

OTHER DECREASES in exemption, such as the death of a spouse or a 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.

3. DEPENDENTS—To qualify as your dependent (line 4 on reverse), a person (a) must receive more than one-half of his or her support from you for the year, and (b) must not be claimed as an exemption by such person's spouse, and (c) must be a citizen of the United States, or a resident of the United States, Canada, or Mexico, or (d) must have lived with you for the entire year as a member of your household or be related to you as follows:

- your child, stepchild, legally adopted child, foster child (if he lived in your home as a member of the family for the entire year), grandchild, son-in-law, or daughter-in-law;
- your father, mother, or ancestor of either, stepfather, stepmother, father-in-law, or mother-in-law;
- your brother, sister, stepbrother, stepsister, brother-in-law, or sister-in-law;
- your uncle, aunt, nephew, or niece (but only if related by blood).

4. MILITARY SPOUSE—Under the Military Spouses Residency Relief Act, you may be exempt from Kentucky tax on your wages if (a) your spouse is a member of the armed forces present in Kentucky in compliance with military orders; (b) you are present in Kentucky solely to be with your spouse; and (c) you maintain your domicile in another state. If you claim this exemption, please check the box on the front of the K-4 and attach a copy of your spousal military identification card.

5. PENALTIES—Penalties are imposed for willfully supplying false information or willful failure to supply information which would reduce the withholding exemption.

WITHHOLDING EXEMPTIONS FOR EXCESS ITEMIZED DEDUCTIONS

- a. Total estimated Kentucky itemized deductions a. \$ _____
- b. Estimated Kentucky itemized deductions to be claimed by spouse b. \$ _____
- c. Line a less line b c. \$ _____
- d. Standard deduction (see reverse) d. \$ _____
- e. Line c less line d e. \$ _____
- f. Divide the amount on line e by \$400. Enter the result (rounded to the nearest whole number) here and on Form K-4, line 6 f. \$ _____

NOTICE TO EMPLOYEE

Use this form to determine if your expected itemized deductions entitle you to claim additional withholding exemptions for Kentucky withholding purposes. These allowances are solely for withholding purposes and cannot be claimed on your tax return.

For the current standard deduction, visit the department's Web site at www.revenue.ky.gov or call (502) 564-4581.

