

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.

Ohio Residents Only - Complete all

 please detach here



**Department of
Taxation**

Employee's Withholding Exemption Certificate

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 IT 4NR
Statement of Residency**



Non Ohio Residents Only Please Complete
✂ please detach here



**Department of
Taxation**

**Employee's Statement of Residency
in a Reciprocity State**

IT 4NR
Rev. 5/07

Print full name _____ Social Security number _____

Home address and ZIP code _____

Ohio employers: You are required to have a copy of this form on file for each employee who is a resident of Indiana, Kentucky, West Virginia, Michigan or Pennsylvania receiving compensation paid in Ohio and who claims exemption from withholding of Ohio income tax under the reciprocal agreements between Ohio and these other states.

Employees residing outside Ohio and in a state with whom Ohio has reciprocity: If you are a resident of a state with whom Ohio has reciprocity, you may claim exemption from withholding of Ohio income tax by completing this form and filing it with your employer under the reciprocal withholding agreements between Ohio and these states.

Note: If you change your residence from the state specified herein to any other state, you must notify your employer within 10 days.

I hereby declare, under penalties of perjury, that I am a resident of the state of _____ and that, pursuant to an agreement existing between that state and the state of Ohio, I claim exemption from withholding of Ohio income tax on compensation paid to me in the state of Ohio.

Signature _____ Date _____