INSTRUCTIONS FOR COMPLETING FORM WH-4

This form should be completed by all resident and nonresident employees that will have 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 (not country) of residence and county (not country) 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 appropriate 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 tax 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 in Indiana 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 tax year.

NOTE: If you are a nonresident **(either out of the State of Indiana or not a United States resident for tax purposes)** and you have resided in an Indiana county 183 days or more, you are considered to be a resident for "COUNTY" purposes and must pay the resident county tax rate.

Lines 1 & 2: You are allowed to claim one exemption for yourself and one exemption for your spouse (if he/she does not claim the exemption for himself/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 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 age 65 or older or blind up to a maximum of four (4) additional exemptions. Enter the total number of dependent 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: 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 that may be 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 INCREASE. 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 himself (or herself) on a separate Form WH-4;

b) the support of a dependent that you claimed is taken over by someone else, or you no longer provide more than one-half of the person's support for the tax year; or

c) the person who you claimed 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.

DO NOT CUT……DO NOT CUT……DO NOT CUT

Form WH-4
Revised 2/04
Purdue Payroll Office

STATE OF INDIANA

Employee's Withholding Exemption and County Status Certificate

(Please print or type.)

For Tax Group Use		

Full Name _____ Social Security Number _____
(Last) (First) (Middle Initial)

U.S. Address _____ City _____ State _____ Zip Code _____

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

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

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, your spouse does not claim his/her exemption, and you wish to claim it, enter "1" _____
3. You are allowed one (1) exemption for each dependent. Additional exemptions are allowed if: (s) you and/or your spouse are over the age of 65 and/or (b) if you and/or your spouse are legally blind. See Line 3, Additional Exemptions, in instructions above. Enter the total number of exemptions. _____
4. Add Lines 1, 2, and 3. Enter the total . _____
5. Enter the amount of additional state withholding you would like withheld each pay period (if any) _____ $ _____

I hereby certify that to the best of my knowledge and belief that the above statements regarding exemptions, county of residence and county of principal employment are true, correct and complete.

Signature _____ Date _____ Dept. _____

Forward this form by Campus Mail to Taxes / FREH