

KANSAS

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

Use the following instructions to accurately complete your K-4 form, then detach the lower portion and give it to your employer. For assistance, call the Kansas Department of Revenue at 785-368-8222.

Purpose of the K-4 form: A completed withholding allowance certificate will let your employer know how much *Kansas* income tax should be withheld from your pay on income you earn from Kansas sources. Because your tax situation may change, you may want to re-figure your withholding each year.

Exemption from Kansas withholding: To qualify for exempt status you must verify with the Kansas Department of Revenue that: 1) last year you had the right to a refund of **all** STATE income tax withheld

because you had **no** tax liability; and 2) this year you will receive a full refund of **all** STATE income tax withheld because you will have **no** tax liability.

Basic Instructions: If you are not exempt, complete the **Personal Allowance Worksheet** that follows. The total on line F should **not** exceed the total exemptions you claim under "Exemptions and Dependents" on your Kansas income tax return.

NOTE: *Your status of "Single" or "Joint" may differ from your status claimed on your federal Form W-4).*

Using the information from your **Personal Allowance Worksheet**, complete the **K-4** form below, sign it and provide it to your employer. If your employer does not receive

a K-4 form from you, they must withhold Kansas income tax from your wages without exemption at the "Single" allowance rate.

Head of household: Generally, you may claim head of household filing status on your tax return only if you are **unmarried and pay more than 50% of the cost of keeping up a home for yourself and for your dependent(s).**

Non-wage income: If you have a large amount of non-wage Kansas source income, such as interest or dividends, consider making Kansas estimated tax payments on Form K-40ES. Without these payments, you may owe additional Kansas tax when you file your state income tax return.

Personal Allowance Worksheet (Keep for your records)

- | | |
|--|--|
| <p>A Allowance Rate: If you are a single filer mark "Single"
If you are married and <u>your spouse has income</u> mark "Single"
If you are married and your spouse does not work mark "Joint"</p> | <p>A <input type="checkbox"/> Single
<input type="checkbox"/> Joint</p> |
| <p>B Enter "0" or "1" if you are married or single and no one else can claim you as a dependent (entering "0" may help you avoid having too little tax withheld)</p> | <p>B _____</p> |
| <p>C Enter "0" or "1" if you are married and only have one job, and your spouse <u>does not</u> work (entering "0" may help you avoid having too little tax withheld)</p> | <p>C _____</p> |
| <p>D Enter "2" if you will file head of household on your tax return (see conditions under <i>Head of household</i> above)</p> | <p>D _____</p> |
| <p>E Enter the number of dependents you will claim on your tax return. Do not claim yourself or your spouse or dependents that your spouse has already claimed on their form K-4</p> | <p>E _____</p> |
| <p>F Add lines B through E and enter the total here</p> | <p>F _____</p> |

▼ Cut here and give the lower portion to your employer. Keep the top portion for your records. ▼

Kansas Employee's Withholding Allowance Certificate

Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the Kansas Department of Revenue. Your employer may be required to send a copy of this form to the Department of Revenue.

1 Print your First Name and Middle Initial	Last Name	2 Social Security Number
Mailing address		3 Allowance Rate Mark the allowance rate selected in Line A above. <input type="checkbox"/> Single <input type="checkbox"/> Joint
4 Total number of allowances you are claiming (from Line F above)	4	
5 Enter any additional amount you want withheld from each paycheck (this is optional)	5	\$
6 I claim exemption from withholding. (You must meet the conditions explained in the "Exemption from withholding" instructions above.) If you meet the conditions above, write "Exempt" on this line	6	
Note: The Kansas Department of Revenue will receive your federal W-2 forms for all years claimed Exempt.		
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.		
SIGN HERE		Date
7 Employer's Name and Address	8 EIN (Employer ID Number)	