



For additional information consult your employer or:

Arkansas Individual Income Tax Section

Withholding Branch

P. O. Box 8055

Little Rock, Arkansas 72203-8055

AR4EC

STATE OF ARKANSAS Employee's Withholding Exemption Certificate

Print Full Name Social Security Number

Print Home Address City State Zip

Form with sections: Employee instructions, Employer instructions, and a table for 'How to Claim Your Withholding' with 5 numbered rows and a 'Number of Exemptions Claimed' column.

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

Signature: Date:

Instructions for completing the Employee's Withholding Exemption Certificate

1. NUMBER OF EXEMPTIONS - (Husband and/or Wife) Do not claim more than the correct number of exemptions. However, if you expect to owe more income tax for the year, you may increase your withholding by claiming a smaller number of exemptions and/or dependents, or you may enter into an agreement with your employer to have additional amounts withheld. This is especially important if you have more than one employer, or if both husband and wife are employed.

2. DEPENDENTS - To qualify as your dependent (line 1 on the reverse side), a person must (a) receive more than 1/2 of their support from you for the year, (b) not be claimed as a dependent by such person's spouse, (c) be a citizen or resident of the United States, and (d) have your home as their principle residence and be a member of your household for the entire year or be related to you as follows: son, daughter, grandchild, stepson, stepdaughter, son-in-law or daughter-in-law; Your father, mother, grandparent, stepfather, stepmother, father-in-law or mother-in-law; Your brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law or sister-in-law; Your uncle, aunt, nephew or niece (but only if related by blood).

3. CHANGES IN EXEMPTIONS OR DEPENDENTS - You may file a new certificate at any time if the number of exemptions or dependents INCREASES. You must file a new certificate within 10 days if the number of exemptions or dependents previously claimed by you DECREASES for any of the following reasons:

- (a) Your spouse for whom you have been claiming an exemption is divorced or legally separated, or claims his or her own exemption on a separate certificate, or
(b) The support of a dependent for whom you claimed an exemption is expected to be less than half of the total support for the year.

OTHER DECREASES in exemptions or dependents, such as the death of a spouse or a dependent, do not affect your withholding until next year, but require the filing of a new certificate by December 1, of the year in which they occur.

4. Claim additional amounts of withholding tax if desired. This will apply most often when you have income other than wages.

5. You qualify for the low income tax rates if your total income from all sources are as shown below:

- (a) Single \$7,800 to \$11,400
(b) Married filing jointly \$15,500 to \$16,200
(c) Head of Household \$12,100 to \$16,200