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, or which the taxpayer would have been permitted to claim had the taxpayer filed such a return.

2. You may file a new certificate at anytime if the number of your exempts ***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 claim 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 December 1st of the year in which the death occurs.

   For further information, consult the Ohio Department of Taxation, 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 a Declaration of Estimated Individual Income Tax even though Ohio income tax is being withheld from their wages. This is 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 a Declaration of Estimated Individual Income Tax may also apply to an individual who has two jobs, both of which are subject to withholding. In lieu of filing the Declaration of Estimated Individual Income Tax, the individual may provide for additional withholding with his employer by using line 5.

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Ohio Department of TAXATION

Employee's Withholding Exemption Certificate

IT-4
Rev. 12/00

Print Full Name _____ **Social Security Number** _____

Home Address and Zip Code _____

Public School District of Residence _____ **School District No.** _____

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 which 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**

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