



N. P. 1377
4-48

Form W-4
(Revised April 1948)
U. S. Treasury Department
Internal Revenue Service

EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

(Collection of Income Tax at Source on Wages)

Print full name Social Security No.

Print home address

FILE THIS FORM WITH YOUR EMPLOYER. Otherwise, he is required by law to withhold tax from your wages without exemption.

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

- I. If you are SINGLE, write the figure "1"
- II. If you are MARRIED, one exemption is allowed for the husband and one exemption for the wife.
 - (a) If you claim *both* of these exemptions, write the figure "2" }
 - (b) If you claim *one* of these exemptions, write the figure "1" }
 - (c) If you claim *neither* of these exemptions, write "0"
- III. Additional exemptions for age and blindness:
 - (a) If you *or* your wife will be 65 years of age or older at the end of the year, and you claim this exemption, write the figure "1"; if *both* will be 65 or older, and you claim both of these exemptions, write the figure "2"
 - (b) If you *or* your wife are blind, and you claim this exemption, write the figure "1"; if *both* are blind, and you claim both of these exemptions, write the figure "2"
- IV. If during the year you will provide more than one-half of the support of persons closely related to you, write the number of such dependents. (See instruction 3 on other side.)
- V. Add the number of exemptions which you have claimed above and write the total

I CERTIFY that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Dated, 194... 09-16-54717-1 (Signature)

Occupation

Where Employed

1. **NEW EMPLOYEES.**—To receive the benefit of your withholding exemptions, file a withholding exemption certificate with your employer on or before beginning work.

2. **CHANGES IN EXEMPTIONS.**—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 your exemptions **DECREASES** for any of the following reasons:

(a) Your wife (or husband) 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, so that you no longer expect to furnish more than half the support for the year.

(c) You find that a dependent for whom you claimed exemption will receive \$500 or more of income of his own during the year.

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

For further information about changes in exemption status resulting from marriage, divorce, legal separation, birth,

death, new dependents, old age, blindness, etc., consult your local collector of internal revenue or your employer.

3. **DEPENDENTS.**—To qualify as your dependent (line IV on other side), a person must (1) receive more than one-half of his or her support from you for the year, (2) have less than \$500 of income of his or her own during the year, and (3) be closely related to you. "Closely related" means that the person is—

Your son, daughter, or their descendants; stepson, stepdaughter, son-in-law, or daughter-in-law;

Your father, mother, or ancestor of either; 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 not if related only by marriage).

The above relationships apply to a legally adopted child as if he or she were a child by blood. Do not claim a citizen of a foreign country as a dependent unless he or she is a resident of the United States, Canada, or Mexico.

4. **PENALTIES.**—Penalties are imposed for willfully supplying false information or willful failure to supply information which would reduce the withholding exemption.