

To New Employee

Please be sure to fully complete the application for employment with Neil Contractor, Inc.

- Attached are the metropolitan area state/local tax forms, i.e., DC, Maryland and Virginia. Complete **ONLY** the state in which you live.
- Two (2) forms of Identification are required: Driver's License and Social Security Card.
- Immigrants with green card, work permit or citizenship by naturalization, you are required to provide a copy of the document in which is applicable to you.
- Neil Contractor, Inc. provides services to various government agencies within the Metropolitan area. Based on the workflow, you may be routed to other job-sites. Some of the job-sites require that you obtain Government Clearance to work. Please inform Neil Tuff at (240) 304-6449 should you have any concerns.
- The application should be returned to your supervisor immediately upon completion, so that we can process you into the payroll system.

Welcome Aboard!

NEIL GENERAL CONTRACTOR, INC.

APPLICATION FOR EMPLOYMENT

Date Started: _____

Title: _____

Pay Rate: _____

Starting Jobsite: _____

Drug Test #: _____

PERSONAL INFORMATION

DATE OF BIRTH ____ / ____ / ____

NAME _____ Phone Number _____

ADDRESS _____

Notify in Case of Emergency _____

(Name)

(Relationship)

(Phone Number)

Have you ever been fired from a job for reasons other than lack of work within the last five years? _____

If yes, explain: _____

Are you over the age of 18? _____ Are you legally eligible for employment in the U.S.? _____

Do you have a driver's license? _____ If no, please explain _____

Have you had any moving violations in the past three years? _____ If yes, please explain: _____

EMPLOYMENT INFORMATION

Position Desired: _____ Date Available: _____

How did you learn about this position? _____

Are you presently employed? _____ Name of Company: _____

Have you ever applied to Neil Contractor, Inc. before? Yes ___ No ___ Where? _____ When? _____

Have you ever worked for Neil Contractor, Inc. before? Yes ___ No ___ If yes, last position held: _____

Date last worked for Neil Contractor, Inc. _____ Why did you leave? _____

EMPLOYMENT HISTORY: List below the last three employers, starting with your most recent. Please include non-paid/voluntary experience related to the position for which you are applying.

1. Position _____	Supervisor _____
Employer _____	Phone Number _____
2. Position _____	Supervisor _____
Employer _____	Phone Number _____
3. Position _____	Supervisor _____
Employer _____	Phone Number _____

EDUCATION HISTORY

NAME OF SCHOOL/ADDRESS	DATE(S)	DEGREE EARNED	MAJOR
High School			
Trade or Business School			
College			

References (List three persons not related to you whom you have known for at least one year.)

NAME	ADDRESS	PHONE NUMBER	YEARS KNOWN

FOR FIELD POSITIONS ONLY

Do you have any physical or mental condition that may limit your ability to operate motorized equipment and/or power tools, climb several flights of stairs or ladders uninterrupted, hear safety horns and signals, work at heights (including fear of heights), lift 70 pounds, lift any weight repetitively, work 40 to 60 hours per week, or do other activities required in construction work"?
 Yes ___ No ___ If yes, state any accommodation that would enable you to perform the job applied for properly, safely and healthful.

I authorize **Neil Contractor, Inc.** to thoroughly investigate all statements contained in this application, as well as my background, references, employment record and other matters related to my suitability for employment. I further authorize **Neil Contractor, Inc.** to contact my present or past employer(s). I understand that misrepresentation or omission of facts called for is cause for dismissal. I further understand and agree that nothing contained in my application or conveyed during an interview which may be granted is intended to create an employment contract, and that my employment is for no definite period and may be terminated at any time without any previous notice.

Applicant's Signature _____

Date _____

FOR OFFICE USE ONLY

HIRE:	NO HIRE:	HOLD:
	REASON:	

Representative Signature: _____

Date: _____

Neil Contractor, Inc is an equal opportunity employer. All hiring and employment decisions are made without regard to a person's race, sex, religion, national origin, disability, or veteran status. As part of our affirmative action requirements as a federal contractor, we are obligated to provide the Government with important statistical information. Provision of this information by you, however, is strictly voluntary and will not subject you to adverse treatment. This data will be kept confidential.

Sex: ___ Race: _____

Vietnam-Era Veteran: Yes ___ No ___

Disabled Veteran: Yes ___ No ___

Individual with a Disability: Yes ___ No ___

EQUAL OPPORTUNITY EMPLOYER

VEHICLE OPERATION

If you are applying for a position which requires operation of a vehicle, you must complete the following information. The Department of Transportation requires every prospective vehicle operator's driving record be checked through Motor Vehicles.

DRIVING EXPERIENCE

Driver's License # _____ State _____

License Type _____ Class _____ Expires _____

Restrictions? _____

Have you ever held a driver's license in another State? Yes ___ No ___ If "yes", in what state(s) _____

Have you ever had your driver's license revoked or suspended? Yes ___ No ___ If "yes", where, when and under what circumstances? _____

Do you have any points against your license? Yes ___ No ___ If "yes", how many points? _____ For what violations? _____

List any convictions for drunk or reckless driving. _____

List any vehicle accidents within the last 7 years. _____

List the type of vehicles which you have operated. _____

SIGNATURE

_____ Date

_____ Signature

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. **ANTI-DISCRIMINATION NOTICE.** It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification. To be completed and signed by employee at the time employment begins

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #
I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.		I attest, under penalty of perjury, that I am (check one of the following): <input type="checkbox"/> A citizen or national of the United States <input type="checkbox"/> A Lawful Permanent Resident (Alien # A _____) <input type="checkbox"/> An alien authorized to work until / / (Alien # or Admission # _____)	
Employee's Signature			Date (month/day/year)

Preparer and/or Translator Certification. (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature	Print Name
Address (Street Name and Number, City, State, Zip Code)	
Date (month/day/year)	

Section 2. Employer Review and Verification. To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C as listed on the reverse of this form and record the title, number and expiration date, if any, of the document(s)

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): ___/___/___		___/___/___		___/___/___
Document #: _____		_____		_____
Expiration Date (if any): ___/___/___		_____		_____

CERTIFICATION - I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) ___/___/___ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment).

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name Address (Street Name and Number, City, State, Zip Code)		Date (month/day/year)
Cal Poly State University, San Luis Obispo San Luis Obispo, California 93407		

Section 3. UPDATING AND REVERIFICATION. To be completed and signed by employer

A. New Name (if applicable)	B. Date of rehire (month/day/year) (if applicable)
C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility.	
Document Title: _____	Document #: _____ Expiration Date (if any): ___/___/___
I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.	
Signature of Employer or Authorized Representative	Date (month/day/year)

LISTS OF ACCEPTABLE DOCUMENTS

LIST A Documents that Establish Both Identity and Employment Eligibility	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Eligibility
<ol style="list-style-type: none"> 1. U.S. Passport (unexpired or expired) 2. * INS Forms <u>N-560</u> and <u>N-561</u> are no longer accepted. *See footnote* 3. * INS Forms <u>N-550</u> and <u>N-570</u> are no longer accepted. *See footnote* 4. Unexpired foreign passport, with I-551 stamp or attached INS Form I-94 indicating unexpired employment authorization 5. Alien Registration Receipt Card with photograph (INS Form I-551) * INS Form <u>I-151</u> is no longer accepted. *See footnote* 6. Unexpired Temporary Resident Card (INS Form I-688) 7. Unexpired Employment Authorization Card (INS Form I-688A) 8. * INS Form <u>I-327</u> (Unexpired Reentry Permit) is no longer accepted. *See footnote* 9. * INS Form <u>I-571</u> (Refugee Travel Document) is no longer accepted. *See footnote* 10. Unexpired Employment Authorization Document issued by the INS which contains a photograph (INS Form I-688B) or (INS Form I-766) * INS Form <u>I-766</u> has been added to the list of acceptable documents. *See footnote* 	OR	<ol style="list-style-type: none"> 1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address. 2. ID card issued by federal, state, or local government agencies or entities provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address. 3. School ID card with a photograph 4. Voter's registration card 5. U.S. military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <p style="text-align: center;">For persons under age 18 who are unable to present a document listed above:</p> <ol style="list-style-type: none"> 10. School record or report card. 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record 	AND	<ol style="list-style-type: none"> 1. U.S. social security card issued by the Social Security Administration <i>(other than a card stating it is not valid for employment)</i> 2. Certification of Birth Abroad issued by the Department of State <i>(Form FS-545 or Form DS-1350)</i> 3. Original or certified copy of a birth certificate issued by a state, county, municipal authority, or outlying possession of the United States bearing an official seal. 4. Native American tribal document 5. U.S. Citizen ID card <i>(INS Form I-197)</i> 6. ID Card for use of Resident Citizen in the United States <i>(INS Form I-179)</i> 7. Unexpired employment authorization document issued by the INS <i>(other than those listed under List A)</i>
<p>* Changes to this 1991 form were effective on March 1, 2002. See http://www.bcis.gov/graphics/formsfee/forms/i-9.htm for any additional changes pending issuance of a revised Form I-9 by the BCIS.</p>				

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

Form W-4 (2013)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2013 expires February 17, 2014. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,000 and includes more than \$350 of unearned income (for example, interest and dividends).

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity

income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2013. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 	B _____
C	Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____
F	Enter "1" if you have at least \$1,900 of child or dependent care expenses for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	F _____
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$65,000 (\$95,000 if married), enter "2" for each eligible child; then less "1" if you have three to six eligible children or less "2" if you have seven or more eligible children. • If your total income will be between \$65,000 and \$84,000 (\$95,000 and \$119,000 if married), enter "1" for each eligible child 	G _____
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ►	H _____

For accuracy, complete all worksheets that apply.

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
- If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.

Separate here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4 Department of the Treasury Internal Revenue Service	<h2>Employee's Withholding Allowance Certificate</h2> <p>► Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 <h1 style="font-size: 2em;">2013</h1>
1 Your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code _____		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ► <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) _____		5 _____
6 Additional amount, if any, you want withheld from each paycheck _____		6 \$ _____
7 I claim exemption from withholding for 2013, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here. ► 7		
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.		
Employee's signature (This form is not valid unless you sign it.) ► _____		Date ► _____
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) _____		9 Office code (optional) _____
		10 Employer identification number (EIN) _____

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2013 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1949) of your income, and miscellaneous deductions. For 2013, you may have to reduce your itemized deductions if your income is over \$300,000 and you are married filing jointly or are a qualifying widow(er); \$275,000 if you are head of household; \$250,000 if you are single and not head of household or a qualifying widow(er); or \$150,000 if you are married filing separately. See Pub. 505 for details.	1	\$ _____
2	Enter: } <ul style="list-style-type: none"> \$12,200 if married filing jointly or qualifying widow(er) \$8,950 if head of household \$6,100 if single or married filing separately 	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$ _____
4	Enter an estimate of your 2013 adjustments to income and any additional standard deduction (see Pub. 505)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2013 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2013 nonwage income (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter "-0-"	7	\$ _____
8	Divide the amount on line 7 by \$3,900 and enter the result here. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, page 1	9	_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3"	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____

Note. If line 1 is less than line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2013. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2013. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$8,000	0	\$0 - \$72,000	\$590	\$0 - \$37,000	\$590
5,001 - 13,000	1	8,001 - 16,000	1	72,001 - 130,000	980	37,001 - 30,000	980
13,001 - 24,000	2	16,001 - 25,000	2	130,001 - 200,000	1,090	80,001 - 175,000	1,090
24,001 - 28,000	3	25,001 - 30,000	3	200,001 - 345,000	1,290	175,001 - 385,000	1,290
28,001 - 30,000	4	30,001 - 40,000	4	345,001 - 385,000	1,370	385,001 and over	1,540
30,001 - 42,000	5	40,001 - 50,000	5	385,001 and over	1,540		
42,001 - 48,000	6	50,001 - 70,000	6				
48,001 - 55,000	7	70,001 - 80,000	7				
55,001 - 65,000	8	80,001 - 95,000	8				
65,001 - 75,000	9	95,001 - 120,000	9				
75,001 - 85,000	10	120,001 and over	10				
85,001 - 97,000	11						
97,001 - 110,000	12						
110,001 - 120,000	13						
120,001 - 135,000	14						
135,001 and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

FORM
MW 507

Employee's Maryland Withholding Exemption Certificate

Print your full name	Your Social Security number
Address (including ZIP code)	County of residence (or Baltimore City)

Withhold at Single Rate Married (surviving spouse or unmarried Head of Household) Rate
 Married, but withhold at Single Rate

1. Total number of exemptions you are claiming not to exceed line f in worksheet below 1. _____
2. Additional withholding per pay period under agreement with employer 2. _____
3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions below and check boxes that apply.
 - a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld.
AND
 - b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld. (This includes seasonal and student employees whose annual income will be below the minimum filing requirement).

If both a and b apply, enter year applicable _____ (year effective) Enter "EXEMPT" here 3. _____
4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies.
 - District of Columbia Pennsylvania Virginia West Virginia

I further certify that I do not maintain a place of abode in Maryland as described in the instructions on page 2.
Enter "EXEMPT" here 4. _____

Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on line 3 or line 4, whichever applies.

Employee's signature _____	Date _____
Employer's name and address (including zip code) (For employer use only)	Federal employer identification number

Worksheet and instructions

Enter on line 1 above, the number of personal exemptions that you will be claiming on your tax return; however, if you wish to claim more exemptions, or if your adjusted gross income will be more than \$100,000, you must complete the worksheet below, if you are filing single or married filing separately (\$150,000, if you are filing jointly or as head of household).

Line 1	
a. Multiply the number of your personal exemptions by the value of each exemption from the table on page 2. (Generally the value of your exemption will be \$3,200; however, if your federal adjusted gross income is expected to be over \$100,000, the value of your exemption may be reduced.) Do not claim any personal exemptions that you are currently claiming at another job, or any exemptions being claimed by your spouse. To qualify as your dependent, you must be entitled to an exemption for the dependent on your federal income tax return for the corresponding tax year. NOTE: Dependent taxpayers may not claim themselves as an exemption.	a. _____
b. Multiply the number of additional exemptions you are claiming for dependents who are 65 years of age or older by the value of each exemption from the table on page 2.	b. _____
c. Enter the estimated amount of your itemized deductions (excluding state and local income taxes) that exceed the amount of your standard deduction, alimony payments, allowable childcare expenses, qualified retirement contributions, business losses and employee business expenses for the year. Do not claim any additional amounts you are currently claiming at another job; or any amounts being claimed by your spouse. NOTE: Standard deduction allowance is 15% of Maryland adjusted gross income with a minimum of \$1,500 and a maximum of \$2,000.	c. _____
d. Enter \$1,000 for additional exemptions for taxpayer and/or spouse at least 65 years of age and/or blind.	d. _____
e. Add total of lines a through d	e. _____
f. Divide the amount on line e by \$3,200. Drop any fraction. Do not round up. This is the maximum number of exemptions you may claim for withholding tax purposes.	f. _____

FORM VA-4

COMMONWEALTH OF VIRGINIA
DEPARTMENT OF TAXATION

PERSONAL EXEMPTION WORKSHEET

1. If no one else can claim you as a dependent, and you wish to claim yourself, write "1"
2. If you are married and your spouse is not claimed on his/her own certificate, write "1"
3. Exemptions for age
 - (a) If you will be 65 or older on December 31, write "1"
 - (b) If you claimed an exemption on line 2 and your spouse will be 65 or older on December 31, write "1"
4. Exemptions for blindness
 - (a) If you are legally blind, write "1"
 - (b) If you claimed an exemption on line 2 and your spouse is legally blind, write "1"
5. Write the number of dependents you will be allowed to claim on your income tax return (do not include your spouse)
6. Total exemptions (add lines 1 through 5)

-----Detach here and give the certificate to your employer. Keep the top portion for your records.-----

FORM VA-4 EMPLOYEE'S VIRGINIA INCOME TAX WITHHOLDING EXEMPTION CERTIFICATE

Your social security number		Name	
Street address			
City	State	ZIP code	

COMPLETE THE APPLICABLE LINES BELOW

1. If subject to withholding, enter the number of exemptions claimed on line 6 of the Personal Exemption Worksheet.
2. Enter the amount of additional withholding requested (see instructions)
3. I certify that I am not subject to Virginia withholding. I meet the conditions set forth in the instructions (check here).

Signature _____ Date _____

EMPLOYER: Keep exemption certificates with your records. If you believe the employee has claimed too many exemptions, notify the Department of Taxation, P.O. Box 1880, Richmond, Virginia 23282-1880, telephone (804) 367-8038.

FORM VA-4 INSTRUCTIONS

Use this form to notify your employer whether you are subject to Virginia income tax withholding and how many exemptions you are allowed to claim. You must file this form with your employer when your employment begins. If you do not file this form, your employer must withhold Virginia income tax as if you had no exemptions.

PERSONAL EXEMPTION WORKSHEET

You may not claim more personal exemptions on form VA-4 than you are allowed to claim on your income tax return unless you have received written permission to do so from the Department of Taxation.

- Line 1. You may claim an exemption for yourself if no one else claims you as a dependent on their income tax return.
- Line 2. You may claim an exemption for your spouse if he or she is not already claimed on his or her own certificate.
- Line 3. If you will be 65 or older at the end of this year, you may claim an additional exemption. The additional exemption for a spouse may be claimed only if you were entitled to an exemption on line 2.
- Line 4. If you are considered legally blind for federal income tax purposes, you may claim an additional exemption. The additional exemption for a spouse may be claimed only if you were entitled to an exemption on line 2.
- Line 5. Enter the number of dependents you are allowed to claim on your income tax return.
NOTE: A spouse is not a dependent.

FORM VA-4

Be sure to enter your social security number, name and address in the spaces provided.

- Line 1. If you are subject to withholding, enter the number of exemptions from line 6 of the Personal Exemption Worksheet.
- Line 2. If you wish to have additional tax withheld, and your employer has agreed to do so, enter the amount of additional tax on this line.
- Line 3. If you are not subject to Virginia withholding, check the box on this line. You are not subject to withholding if you meet any one of the conditions listed below. Form VA-4 must be filed with your employer for each calendar year for which you claim exemption from Virginia withholding.
- (a) You had no liability for Virginia income tax last year and you do not expect to have any liability for this year.
 - (b) You expect your Virginia adjusted gross income to be less than \$5,000 (single), \$8,000 (married, filing a joint or combined return) or \$4,000 (married, filing a separate return).
 - (c) You live in Kentucky or the District of Columbia and commute on a daily basis to your place of employment in Virginia.
 - (d) You are a domiciliary or legal resident of Maryland, Pennsylvania or West Virginia whose only Virginia source income is from salaries and wages and such salaries and wages are subject to income taxation by your state of domicile.

VA DEPT OF TAXATION
2601064 REV 6/93 (back)