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 Certificate

Print Full Name _____ Social Security Number _____

Print Home Address _____ City _____ State _____ Zip _____

Employee: File this form with your employer. Otherwise, your employer must withhold state income tax from your wages without allowances or dependents.

Employer: Keep this certificate with your records.

How to Claim Your Withholding

Instructions on the Reverse Side

	Number of Allowances Claimed
1. CHECK ONE OF THE FOLLOWING FOR ALLOWANCES CLAIMED	
(a) You claim yourself. *(Enter one allowance)*	
(b) You claim yourself and your spouse. *(Enter two allowances)*	
(c) Head of Household, and you claim yourself. *(Enter two allowances)*	
2. NUMBER OF CHILDREN or DEPENDENTS. *(Enter one allowance per dependent)*	
3. TOTAL ALLOWANCES. *(Add Lines 1a, b, c and 2)* If no allowances or dependents are claimed, enter zero	
4. Additional amount, if any you want deducted from each paycheck. *(Enter dollar amount)*	
5. I qualify for the low income tax rates. *(See below for details)* ..... Please check filing status: ☐ Single ☐ Married Filing Jointly ☐ Head of Household	☐ Yes ☐ No

I certify that the number of allowances 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 Certificate

1. TYPES OF INCOME - This form can be used for withholding on wages, salaries, tips and other similar compensation.

2. NUMBER OF ALLOWANCES – (Husband and/or Wife) Do not claim more than the correct number of allowances. However, if you expect to owe more income tax for the year, you may increase your withholding by claiming a smaller number of allowances 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.

3. DEPENDENTS – To qualify as your dependent, 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).

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

(a) Your spouse for whom you have been claiming an allowance 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 allowance is expected to be less than half of the total support for the year.

OTHER DECREASES in allowances 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.

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

6. 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