

How to Correctly Fill Out an A-4 Form

This guide provides instructions for how to complete Alabama State Withholding form A-4. Most of the form is filled out by the employee. The portions highlighted in yellow are the responsibility of the employer.

Part I - Basic Information



The first section of part one simply requires personal information of the employee including name, SSN, and address. Even though the employee has likely written this on many other forms, it must also be provided entirely and accurately on the A-4.

Part I - Withholding Information

The remainder of part one is where things can become confusing.



1-3. Filing Status: You can only chose ONE option from numbers 1-3. Do not write on each line. Instead, read each option carefully and select the one that applies to your situation.



4. Dependents: This is where you indicate the number of dependents you will provide more than one-half of support during the year. At the bottom of the form is a convenient explanation of a qualifying dependent.



5. Additional Withholding: This item is completely optional. If you believe the calculations from the information entered above will not meet your tax liabilities, you can choose to have an additional amount withheld from each paycheck



6. Employer Confirmation: The employer must review the form and write the correct notations as follows: Look at numbers 1-3 and write the corresponding digit 0, S, M, etc. Write a dash (-). Write the number for however many dependents are stated. (Examples: S-0 for single no dependents or M-3 for married, 3 dependents). This is the moment when the employer can let the employee know if the form is filled out incorrectly.



Signature: The last thing for the employee to do is review the form and sign it. This step can get overlooked, but your payroll provider can't run the payroll without it.

Part II - Employer Information




Part II simply requests the employer's information, which includes name, employer identification number, and address. Once this is complete, it will be entered into your payroll software. You must be sure to keep the original copy of this form in your employee's files.

The A-4 Form tells a payroll provider how much money to withhold from an employee's paychecks to ensure they are correctly paying taxes to the state of Alabama through the year. Alabama employees must submit an A-4 along with a W-4.

FORM A4
(REV. 9/2014)

ALABAMA DEPARTMENT OF REVENUE
50 North Ripley Street • Montgomery, AL 36104 • InfoLine (334) 242-1300
www.revenue.alabama.gov



Employee's Withholding Tax Exemption Certificate

Every employee, on or before the date of commencement of employment, shall furnish his or her employer with a signed Alabama withholding exemption certificate relating to the number of withholding exemptions which he or she claims, which in no event shall exceed the number to which the employee is entitled. In the event the employee inflates the number of exemptions allowed by this Chapter on Form A4, the employee shall pay a penalty of five hundred dollars (\$500) for such action pursuant to Section 40-29-75.

Part I - To be completed by the employee **Reset Form**

EMPLOYEE NAME _____ EMPLOYEE SOCIAL SECURITY NUMBER _____

STREET ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

1. If you claim no personal exemption for yourself and wish to withhold at the highest rate, write the figure "0", sign and date Form A4 and file it with your employer.
2. If you are SINGLE or MARRIED FILING SEPARATELY, a \$1,500 personal exemption is allowed. Write the letter "S" if claiming the SINGLE exemption or "MS" if claiming the MARRIED FILING SEPARATELY exemption.
3. If you are MARRIED or SINGLE CLAIMING HEAD OF FAMILY, a \$3,000 personal exemption is allowed. Write the letter "M" if you are claiming an exemption for both yourself and your spouse or "H" if you are single with qualifying dependents and are claiming the HEAD OF FAMILY exemption.
4. Number of dependents (other than spouse) that you will provide more than one-half of the support for during the year. See *dependent qualification below*.
5. Additional amount, if any, you want deducted each pay period. \$ _____
6. **This line to be completed by your employer:** Total exemptions (example: employee claims "M" on line 3 and "2" on line 4. Employer should use column M-2 (married with 2 dependents) in the withholding tables).

Under penalties of perjury, I certify that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.

Employee's Signature _____ Date _____

Part II - To be completed by the employer

EMPLOYER NAME _____ EMPLOYER IDENTIFICATION NUMBER (EIN) _____

ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

Employers are required to keep this certificate on file. If the employee is believed to have claimed more exemption than legally entitled or claims 8 or more dependent exemptions, the employer should contact the Department at the following address or phone number for verification: Alabama Department of Revenue, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480, by phone at (334) 242-1300, or by fax at (334) 242-0112. If the employee does not qualify for the exemptions claimed upon verification, the employer is required to withhold at the highest rate until the employee submits a corrected Form A4 reflecting the proper exemption they are entitled to claim.

*** DEPENDENTS:** To qualify as your dependent (Line 4 above), a person must receive more than one-half of his or her support from you for the year and must be related to you as follows:
Your son or daughter (including legally adopted children), 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).

THIS FORM MAY BE REPRODUCED