



Human Resource Management
103 J.N. Efferson Hall - LSU
Baton Rouge, LA 70803
(225) 578-2258 Phone
(225) 578-8284 Fax

FOLDER #5 – INSTRUCTIONS FOR COMPLETING TAX FORMS FOR NON-U.S. CITIZENS

1. ALIEN TAX INFORMATION REQUEST FORM - To be completed by new employees who are non-U.S. citizens (Permanent Resident Aliens exempted). This form is used by the Payroll Office to determine your status for U.S. tax withholding. If an individual meets substantial presence in the United States, that individual is considered a Resident Alien for Tax Purposes. A resident alien is not eligible for tax treaty benefits, but they may claim withholding allowances on tax forms like a U.S. citizen (*exceptions are Optional Practical Training students and residents of China – contact HRM office for more information*).

The University is required to fulfill tax reporting obligations and maintain compliance with tax and immigration laws for the United States pertaining to nonresident alien individuals. To ensure compliance, this form was developed to gather information on all non-U.S. citizens. Please complete all information as instructed on the form.

2. FORMS W-4 AND L-4 - A nonresident alien is limited to the number of personal exemptions he/she may claim on the Forms W-4 and L-4 (these forms can be found in Folder #1 of the employment packet). All nonresident aliens should use the following guidelines when completing Forms W-4 and L4:
 1. You must claim **single**, regardless of marital status (box 3 on W-4 and L-4)
 2. You can claim only **one** withholding allowance (box 5 on W-4 and box 6 on L-4)
 3. All, except students from India, write "NRA" in box 6 **on W-4 form only**.
 4. Exceptions on **W-4 only**: Residents of Canada, Republic of South Korea, and Mexico are allowed to claim all of their dependents, but must still claim single and must write "NRA" in box 6 (*They are not allowed to claim "exempt."*)
Students from India must claim single, but are allowed to claim up to two allowances and they DO NOT write "NRA" in box 6.

Employees eligible for and claiming tax treaty benefits will not pay income taxes; however, they must still complete the W-4 and L-4 forms for when their exemption expires. Forms should be completed as stated above and must always accompany Form 8233.

FOLDER #5 – INSTRUCTIONS FOR COMPLETING TAX FORMS FOR NON-U.S. CITIZENS (Page 2 of 2)

3. **TAX TREATIES** - Income earned by a nonresident may be subject to income tax. However, a nonresident may be exempt from paying U.S. income tax because of a tax treaty between the U.S. and his/her country of residency. *Publication 901 (U.S. Tax Treaties)* may be obtained to help you determine if you qualify for the exemption, **or you may contact the AgCenter Human Resource Management Office for information. If you DO qualify for the exemption, please complete the following forms:**

- a) **FORM 8233** (EXEMPTION FROM WITHHOLDING ON COMPENSATION FOR INDEPENDENT PERSONAL SERVICES OF A NONRESIDENT ALIEN INDIVIDUAL)
- b) **ATTACHMENT TO FORM 8233** - This form is specific to each country; therefore, please be sure the form included in your packet is the treaty for your country, if applicable. If a different form is needed, please contact the AgCenter Human Resource Management Office.

These forms are to be completed **only if your country has a tax treaty** with the United States and **only if you qualify** for tax treaty benefits. *If you are eligible for tax treaty benefits, you must also complete the W-4 and L-4 forms found in Folder #1 of the employment packet – see instructions on page 1.*

The following is a list of the countries that currently have tax treaties for Visiting Teachers/Researchers (* indicates a country also having tax treaties for students):

Austria			Czech Republic*	Israel*	Poland*
Bangladesh*			Denmark	Italy	Portugal*
Belgium*			Egypt*	Jamaica	Romania*
China*			France*	Japan	Slovak Republic*
			Germany*	Korea*	Slovenia*
<u>Commonwealth of Independent States:</u>			Greece	Luxembourg	Switzerland
			Hungary	Netherlands*	Thailand*
Armenia	Georgia	Tajikistan	Iceland*	Norway*	Trinidad & Tobago*
Azerbaijan	Kyrgyzstan	Turkmenistan	India	Pakistan*	United Kingdom
Belarus	Moldova	Uzbekistan	Indonesia*	Philippines*	Venezuela*

Other countries with student treaties only: Cyprus, Estonia, Latvia, Lithuania, Morocco, Spain, Tunisia

LOUISIANA STATE UNIVERSITY SYSTEM

S P

See instructions on back.

Alien Tax Information Request

for Payroll Office use

All non-U.S. citizens who receive compensation from LSU must complete this form. To ensure correct determination of your tax status, all applicable questions below must be answered and a copy of the following documents must be attached: Unexpired passport I-94 Form "Arrival and Departure Record" (a small white card inside your passport U.S. Visa from your passport I-20, IAP66, or I-797 (H1-B).

Please print.

1. PERSONAL INFORMATION							
a. Last Name			First Name		Middle		b. U.S. Social Security Number
c. Street Address (in home country)							
d. Postal Code		Province/Region			City		
Country							
2. STUDENT INFORMATION							
a. Name of Academic Department						b. Are you a student?	
c. If you have attended or are currently attending another U.S. educational institution, provide: Name of educational institution: _____ Period of attendance: From ____/____/____ to ____/____/____ Degree Granted (if any): _____						d. Did you receive tax treaty benefits at another U.S. educational institution during the current year? [] Yes [] No	
3. IMMIGRATION & ALIEN TAX INFORMATION (Permanent Residents with Green Cards may skip section 3.g but must provide copy of documentation)							
a. Date of first U.S. entry		b(1). Visa type upon first U.S. entry		b(2). If you arrived on spouse/dependent visa, what was the visa type of the primary visa holder (ex: visa type/student or nonstudent)?			
c. Current Visa type (check appropriate box): <input type="checkbox"/> F-1 Student <input type="checkbox"/> F-1 Student (on practical training) <input type="checkbox"/> F-2 Spouse/Dependent of F-1 <input type="checkbox"/> H-1 Distinguished Worker <input type="checkbox"/> J-1 Student <input type="checkbox"/> J-1 Student (on "academic training") <input type="checkbox"/> J-2 Spouse/Dep. of J-1 student <input type="checkbox"/> TN - NAFTA Free Trade <input type="checkbox"/> Other J-1 Visitor (one) <input type="checkbox"/> Other INS classification (list status): _____ <input type="checkbox"/> Short term scholar <input type="checkbox"/> Professor <input type="checkbox"/> Research Scholar; <input type="checkbox"/> U.S. Permanent Resident (must provide documentation e.g., copy of green card, etc.) <input type="checkbox"/> Other _____						d. Country of Birth	
						e. Country of Citizenship	
						f. Country of Residence (for tax purposes)	
g. Furnish the requested information to detail the number of days you were physically present in the United States during the calendar years listed below. Note: The term "calendar year" refers to the period January 1 to December 31.							
	Calendar Year (e.g. 19__)	Number of days present in U.S. during the year	Date of Entry	Date of Exit	Visa	J-1 Sub type (If applicable)	Did you receive tax treaty benefits?
Current Calendar							[] Yes [] No
Last Calendar Year							[] Yes [] No
Two Years Ago							[] Yes [] No
Three Years ago							[] Yes [] No
Four years ago							[] Yes [] No
Five years ago							[] Yes [] No
Six years ago							[] Yes [] No
RESIDENCE FOR TAX PURPOSES							
h. Under Internal Revenue Service definitions, for tax purposes I am considered a							
[] RESIDENT ALIEN [] NONRESIDENT ALIEN							
4. CERTIFICATION OF INFORMATION							
I certify to the best of my knowledge, all of the information I have provided above is true, correct and complete. Also, I understand it is my responsibility to keep my employment authorization documents—including passport, IAP-66, I-20, I-688B, or other INS employment authorization—current (unexpired) at all times. To avoid being removed from the University payroll, I will inform Payroll of any extensions, renewals, or changes in status by completing an I-9 form in the International Services Office by the expiration date of the employment documentation.						Date Completed	
Signature						_____/_____/200__ Month Day Year	

HOW TO COMPLETE THE ALIEN TAX INFORMATION REQUEST FORM

You must complete the Alien Tax Information Request form because you are receiving income from the University. Since the tax withholding requirements are different for resident aliens and nonresident aliens, it is essential to establish the residency status of non U.S. Citizens. Therefore, it is necessary that you complete this form annually to assist us in determining whether you should be classified for federal tax withholding purposes as a resident alien or a nonresident alien. The instructions below will assist you in completing the Alien Tax Information Request form.

- 1a. Enter your full name: Last, First, Middle.
- 1b. Enter your U.S. social security number or Individual Taxpayer Identification Number (ITIN). All employees must have a U.S. social security number in order to work. You will not receive payment until you obtain and report your social security number to the Payroll Office. Individuals ineligible for a social security number may apply for an ITIN by filing form W-7, along with necessary documentation, in the Payroll Office.
- 1c-d. Enter your address in your country of residence.
- 2a. Enter the name of the department where you are studying.
- 2b. Indicate whether or not you are a student by checking the appropriate box.
- 2c. Indicate if you are currently attending or have previously attended another U.S. educational institution and the dates of attendance. Indicate any degree you may have already received.
- 2d. Indicate whether or not you have previously received treaty benefits during the current year at another institution by checking the appropriate box.
- 3a. Enter the calendar date on which you entered the U.S. for the first time. Must include month, day and year. Approximate if you are uncertain.
- 3b(1). Enter the visa type you held when you first entered the U.S.
- 3b(2). Enter the visa type of the primary visa holder if you entered the U.S. on a spouse or dependent visa.
- 3c. Indicate your current visa type by checking the appropriate box.
- 3d. Enter the name of the country where you were born.
- 3e. Enter the name of the country of your citizenship.
- 3f. Enter the name of the country of which you are a tax resident.
- 3g. Complete each row and column in this chart. For each year, enter the visa type(s) under which you were present. If you were present under several visas during the same calendar year, enter all of the visas. Enter the total days of **U.S. Presence** for each calendar year; this total should include all days of presence under all visa types. For the current year, estimate, to the best of your ability, the exact number of days you will be present in the U.S. Also indicate if you received tax treaty benefits during any of these periods.
- 3h. Indicate if you are a resident alien or nonresident alien for tax purposes by checking the appropriate box.
4. Sign and date

Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

▶ See separate instructions.

<p>Who Should Use This Form?</p> <p><i>Note: For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see Definitions on pages 1 through 3 of the instructions.</i></p>	<p>IF you are a nonresident alien individual who is receiving . . .</p>	<p>THEN, if you are the beneficial owner of that income, use this form to claim . . .</p>
	<p>Compensation for independent personal services performed in the United States</p>	<p>A tax treaty withholding exemption for part or all of that compensation and/or to claim the daily personal exemption amount.</p>
	<p>Compensation for dependent personal services performed in the United States</p>	<p>A tax treaty withholding exemption for part or all of that compensation. Note: Do not use Form 8233 to claim the daily personal exemption amount.</p>
	<p>Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent</p>	<p>A tax treaty withholding exemption for part or all of both types of income.</p>
<p>DO NOT Use This Form. . .</p>	<p>IF you are a beneficial owner who is . . .</p>	<p>INSTEAD, use . . .</p>
	<p>Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation</p>	<p>Form W-4</p>
	<p>Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent</p>	<p>Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income</p>
	<p>Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services</p>	<p>Form W-8BEN</p>

This exemption is applicable for compensation for calendar year _____, or other tax year beginning _____ and ending _____.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner	2 U.S. taxpayer identifying number	3 Foreign tax identifying number, if any (optional)
--	------------------------------------	---

4 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
---	-----------------------------

5 Address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state, and ZIP code

Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

6 U.S. visa type	7a Country issuing passport	7b Passport number
8 Date of entry into the United States	9a Current nonimmigrant status	9b Date your current nonimmigrant status expires

10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box

Caution: See the **line 10 instructions** for the required additional statement you must attach.

Instructions on how to complete Form 8233 for Tax Treaties

Form **8233**
(Rev. March 2009)
Department of the Treasury
Internal Revenue Service

Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

▶ See separate instructions.

OMB No. 1545-0795

Who Should Use This Form?	<p>IF you are a nonresident alien individual who is receiving . . .</p> <p>THEN, if you are the beneficial owner of that income, use this form to claim . . .</p>	
Note: For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see Definitions on pages 1 and 2 of the instructions.	<p>Compensation for independent personal services performed in the United States</p>	<p>A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation and/or to claim the daily personal exemption amount.</p>
	<p>Compensation for dependent personal services performed in the United States</p>	<p>A tax treaty withholding exemption for part or all of that compensation. Note: Do not use Form 8233 to claim the daily personal exemption amount.</p>
	<p>Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent</p>	<p>A tax treaty withholding exemption for part or all of both types of income.</p>
DO NOT Use This Form . . .	<p>IF you are a beneficial owner who is . . .</p> <p>INSTEAD, use . . .</p>	
	<p>Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation</p>	<p>Form W-4 (See page 2 of the Instructions for Form 8233 for how to complete Form W-4.)</p>
	<p>Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent</p>	<p>Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income</p>
	<p>Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services</p>	<p>Form W-8BEN</p>

This exemption is applicable for compensation for calendar year _____, or other tax year beginning _____ and ending _____.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner
EMPLOYEE NAME

2 U.S. taxpayer identifying number
S.S. NUMBER

3 Foreign tax identifying number, if any (optional)

4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box.
HOME COUNTRY ADDRESS
City or state or province. Include postal code where appropriate.
HOME COUNTRY ADDRESS Country (do not abbreviate)
HOME COUNTRY

5 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box.
U.S. ADDRESS
City or town, state, and ZIP code
U.S. ADDRESS

Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

6 U.S. visa type
VISA TYPE

7a Country issuing passport
HOME COUNTRY

7b Passport number
PASSPORT NUMBER

8 Date of entry into the United States
DATE OF ENTRY

9a Current nonimmigrant status
VISA TYPE

9b Date your current nonimmigrant status expires
VISA EXPIRATION DATE

10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box
Caution: See the line 10 instructions for the required additional statement you must attach.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62292K Form **8233** (Rev. 3-2009)

EXAMPLE

Form 8233 (Rev. 3-2009)

Part II Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount

Page 2

11 Compensation for independent (and certain dependent) personal services:
a Description of personal services you are providing ENTER POSITION TITLE AND DEPARTMENT
EXAMPLE: RESEARCH ASSOCIATE - DEPARTMENT OF AGRONOMY

b Total compensation you expect to be paid for these services in this calendar or tax year \$ EST. INCOME FOR YEAR

12 If compensation is exempt from withholding based on a tax treaty benefit, provide:
a Tax treaty and treaty article on which you are basing exemption from withholding ENTER HOME COUNTRY, TAX TREATY 18 (19 IF OPT) AND ARTICLE NUMBER (FOUND ON ATTACHMENT TO FORM 8233)
b Total compensation listed on line 11b above that is exempt from tax under this treaty \$ WRITE "ALL" UNLESS OPT
c Country of permanent residence ENTER HOME COUNTRY

Note: Do not complete lines 13a through 13c unless you also received compensation for personal services from the same withholding agent.

13 Noncompensatory scholarship or fellowship income:
a Amount \$ _____
b Tax treaty and treaty article on which you are basing exemption from withholding _____
c Total income listed on line 13a above that is exempt from tax under this treaty \$ _____

14 Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions).
WRITE "TAX TREATY BETWEEN US & (YOUR HOME COUNTRY)"

Note: Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).

15 Number of personal exemptions claimed ▶

16 How many days will you perform services in the United States during this tax year? ▶

17 Daily personal exemption amount claimed (see instructions) ▶

18 Total personal exemption amount claimed. Multiply line 16 by line 17 ▶

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here ▶ Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date

Part IV Withholding Agent Acceptance and Certification

Name _____ Employer identification number _____

Address (number and street) (include apt. or suite no. or P.O. box, if applicable.) _____

City, state, and ZIP code _____ Telephone number _____

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent ▶ _____ Date ▶ _____

Form **8233** (Rev. 3-2009)

Example of how to complete Attachment to Form 8233 for Tax Treaties



EXAMPLE

Finance & Administrative Services
Office of Accounting Services
Payroll

Attachment to Form 8233 – Foreign Teachers/Researchers

MAKE SURE THIS IS THE CORRECT FORM
FOR YOUR COUNTRY
THAILAND

TT CODE 07018
Article 23 THIS # MUST BE LISTED
ON FORM 8233, LINE 12a

I was a resident of Thailand (insert the name of the country under whose treaty the alien claims exemption) on the date of my arrival in the United States. I am not a United States citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

I have accepted an invitation by the United States government, or by a University or other recognized educational institution in the United States, to come to the United States for a period not expected to exceed two years for the purpose of teaching or engaging in research at Louisiana State University, which is a recognized educational institution. I will receive compensation for my teaching or research activities.

The teaching compensation received during the entire taxable year or during the period from ENTER DAYS OF to ENTER DAYS OF (insert the date of the alien's arrival in the United States) qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and Thailand (insert the name of the country under whose treaty the alien claims exemption). I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.

Any research I perform will be undertaken in the public interest and not primarily for the private benefit of a specific person or persons.

I arrived in the United States on ENTER DATE OF LAST ARRIVAL (insert the date of the alien's last arrival in the United States before beginning study at the United States educational institution). The treaty exemption is available only for compensation paid during a period of two years beginning on the date of arrival.

SIGN HERE
Signature

DATE HERE
Date

PRINT NAME HERE
Printed Name

ENTER SS#
Social Security No.

FORMS W-4 AND L-4

July 9, 2008

Nonresident aliens must complete their Forms W-4 and L-4 (located in Folder #1 of the Employment Packet) as indicated in the examples below:

Exceptions for W-4 only:

- Residents of Canada, Republic of South Korea and Mexico are allowed to claim all of their dependents, but must still claim single and must write "NRA" in box 6 (*They are not allowed to claim "exempt."*)
- Students from India must claim single, but are allowed to claim up to two allowances and they DO NOT write "NRA" in box 6.

Form W-4 (2009)

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 2009 expires February 16, 2010. See Pub. 508, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds \$950 and includes more than \$200 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

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-earner/multiple job 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 may 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. 919, How Do I Adjust My Tax Withholding, 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-EIS, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 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. 919 for details.

Nonresident alien. If you are a nonresident alien, see the instructions for Form 6233 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2009. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

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: B _____

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.

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 \$1,800 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. G _____

If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children.
 If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children.

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 have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$4,000 (\$2,500 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.

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

Form **W-4** **Employee's Withholding Allowance Certificate** OMB No. 1545-0074

Department of the Treasury Internal Revenue Service **2009**

1 Type or print your first name and middle initial: Last name: _____

FIRST NAME **LAST NAME**

Home address (number and street or rural route) 2 Your social security number

U.S. Address **SOCIAL SECURITY #**

City or town, state, and ZIP code: 3 Single Married Married, but without of higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.

U.S. Address 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.

5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) 5 **1**

6 Additional amount, if any, you want withheld from each paycheck 6 **\$ NRA**

7 I claim exemption from withholding for 2009, and I certify that I meet both of the following conditions for exemption:
 • 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 **SIGN HERE** Date **DATE HERE**

8 Employer's name and address (Employer. Complete lines 9 and 10 only if sending to the IRS.) 9 Office code (optional) 10 Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 102300 Form **W-4** (2009)

R-1300 (4/01)

State of Louisiana
Department of Revenue

Employee Withholding Exemption Certificate (L-4)

Purpose: Complete form L-4 so that your employer can withhold the correct amount of state income tax from your salary.

Basic instructions: Employees who are subject to state withholding should complete the personal allowances worksheet below. Do not claim more than your correct withholding personal exemptions and the correct number of withholding dependency credits. Do not claim additional withholding exemptions if you qualify as head-of-household. In such cases, only the withholding personal exemption applicable to single individuals is allowable. You must file a new certificate within 10 days if the number of your exemptions decreases, except where the change occurs as the result of death of a spouse or a dependent. You may file a new certificate at any time the number of your exemptions increases. Penalties are imposed for willfully supplying false information or willful failure to supply information that would reduce the withholding exemption. This form must be filed with your employer. Otherwise, he must withhold Louisiana income tax from your wages without exemption.

Note to Employer: Keep this certificate with your records. If the employee is believed to have claimed too many exemptions or dependency credits, the Secretary of Revenue should be so advised by forwarding a copy of the employee's signed L-4 form to the Department.

Personal Allowances Worksheet

A. In Block A, enter "0" if you claim neither yourself nor your spouse, or

In Block A, enter "1" if you claim yourself, provided you do not claim this exemption in connection with other employment or your spouse has not claimed your exemption, or

In Block A, enter "2" if you claim yourself and your spouse. You may choose to enter "0" if you are married, and have either a working spouse, or more than one job. (This may help you avoid having too little tax withheld.)

B. In Block B, enter the number of dependents (other than your spouse or yourself) whom you will claim on your tax return. If no credits are claimed, enter "0".

----- Cut here and give the bottom portion of certificate to your employer. Keep the top portion for your records. -----

Form **L-4** **Employee's Withholding Allowance Certificate**

Louisiana Department of Revenue

1. Type or print first name and middle initial Last name

FIRST NAME **LAST NAME**

2. Social Security Number 3. No exemptions or dependents claimed Single Married

Social Security #

4. Home address (number and street or rural route)

U.S. ADDRESS

5. City, State, ZIP

U.S. ADDRESS

6. Total number of exemptions you are claiming (from Block A above) 6. **1**

7. Total number of dependents you are claiming (from Block B above) 7. **0**

8. Additional amount, if any, you want withheld each pay period 8.

I declare under the penalties imposed for filing false reports that the number of exemptions and dependency credits claimed on this certificate do not exceed the number to which I am entitled.

Employee's signature **SIGN HERE** Date **DATE HERE**

The following is to be completed by employer.

9. Employer's name and address 10. Employer's state withholding account number