



**CERTIFICATE OF NONRESIDENCE**

(Please Type or Print)

Name of employee \_\_\_\_\_ Social Security No. \_\_\_\_\_

Home address \_\_\_\_\_  
Number and street or rural route City, town, or post office State ZIP Code

I have not been a resident of Kentucky during the year. (Check block in front of applicable statement.) I work in Kentucky and reside in:

- ☐ Illinois, ☐ Indiana, ☐ Michigan, ☐ West Virginia, ☐ Wisconsin  
☐ Virginia and commute daily to my place of employment in Kentucky. (*Must commute daily to apply.*)  
☐ Ohio and I am not a shareholder-employee who is a "twenty (20) percent or greater" direct or indirect equity investor in a S corporation.

I hereby certify that the above information is true and complete. I further certify that at any time I change my status as a resident  
of \_\_\_\_\_, I will notify my employer of such fact within ten days from date of change.  
Name of current state of residence

\_\_\_\_\_  
Signature of employee Date  
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**INSTRUCTIONS**  
**To Be Filed With Employer**

**To The Employee:**

You are exempt from income taxes on wages or salaries earned in Kentucky if: (1) You have not been a resident of Kentucky during the taxable year and you reside in Illinois, Indiana, Michigan, West Virginia, or Wisconsin or (2) you reside in Virginia and commute *daily* to your place of employment in Kentucky or (3) you reside in Ohio and are not a shareholder-employee who is a “twenty (20) percent or greater” direct or indirect equity investor in a S corporation.

If you meet one of the above qualifications and are therefore exempt, your employer may cease withholding Kentucky income taxes. However, you must complete the front of this form and file it with your employer before he can stop withholding.

**To The Employer:**

Upon receipt of this form, properly completed, you are authorized to discontinue the withholding of Kentucky income tax from the wages of (1) an employee who resides in Illinois, Indiana, Michigan, West Virginia, or Wisconsin, and has not resided in Kentucky during the taxable year, or (2) an employee who resides in Virginia and commutes *daily* to his place of employment in Kentucky or (3) an employee who resides in Ohio and is not a shareholder-employee who is a “twenty (20) percent or greater” direct or indirect equity investor in a S corporation. The completed form is to be retained in *your* file. If the employee moves or otherwise changes his residence to a state other than those mentioned above, begin withholding Kentucky income tax, as required by KRS 141.310, with the first payroll period ending after you receive notice of status change from the employee.



Form WH-4  
SF 48845  
Revised 7-99

# State of Indiana Employee's Withholding Exemption and County Status Certificate

This form is for the employer's records. Do not send this form to the Department of Revenue.  
The completed form should be returned to your employer.

Full Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Home Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Indiana County of Residence as of January 1: \_\_\_\_\_ (See instructions)

Indiana County of Principal Employment as of January 1: \_\_\_\_\_ (See instructions)

## How to Claim Your Withholding Exemptions

1. Each taxpayer is entitled to one exemption. If you wish to claim the exemption, enter "1" .....
  2. If you are married and your spouse does not claim his/her exemption, you may claim it, enter "1" .....
  3. You are allowed one (1) exemption for each dependent. Enter number claimed ☐. Additional exemptions are allowed if: (a) you and/or your spouse are over the age of 65 and/or (b) if you and/or your spouse are legally blind. Check box(es) for additional exemptions: You are 65 or older ☐ Spouse is 65 or older ☐ or blind ☐ Number of boxes checked ☐. (See instructions) Enter the total number of exemptions .....
  4. Add lines 1, 2, and 3. Enter the total here .....
  5. You are entitled to claim an additional exemption for each qualifying dependent (see instructions) .....
  6. Enter the amount of additional state withholding (if any) you want withheld each pay period ..... \$
- I hereby declare that to the best of my knowledge the above statements are true.

Signature \_\_\_\_\_ Date: \_\_\_\_\_

**Ohio Form IT 501  
Employer's Payment  
of Ohio Tax Withheld**



 Please cut on the dotted lines – **DO NOT USE PENCIL** to complete this form.



**Employer's Payment of Ohio Tax Withheld**

**OHIO IT 501**

Do **NOT** fold check or voucher.

Ohio Withholding Acct. No.

Federal Employer I.D. No.

Month

Year

Name
Address
City, state, ZIP code

Due on or before:	Filing status:
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1. Ohio tax withheld \$

2. TOTAL DUE \$

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Signature of responsible party \_\_\_\_\_ Title \_\_\_\_\_

Social Security number \_\_\_\_\_ Telephone number \_\_\_\_\_

**DO NOT STAPLE OR OTHERWISE ATTACH YOUR CHECK OR CHECK STUB TO THIS COUPON. DO NOT SEND CASH.** Return this coupon with check or money order made payable to **OHIO TREASURER OF STATE** and mail to OHIO DEPARTMENT OF TAXATION, P.O. BOX 347, COLUMBUS, OHIO 43216-0347.



**Notice to Employee**

1. For state purposes, an individual may claim only natural dependency exemptions. This includes the taxpayer, spouse and each dependent. Dependents are the same as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year for which the taxpayer would have been permitted to claim had the taxpayer filed such a return.

2. 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 exemptions previously claimed by you **decreases** because:

- (a) Your spouse 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.
- (c) You find that a dependent for whom you claimed exemption must be dropped for federal purposes.

The death of a spouse or a dependent does not affect your withholding until the next year but requires the filing of a new certificate. If possible, file a new certificate by Dec. 1st of the year in which the death occurs.

For further information, consult the Ohio Department of Taxation, Personal and School District Income Tax Division, or your employer.

3. If you expect to owe more Ohio income tax than will be withheld, you may claim a smaller number of exemptions; or under an agreement with your employer, you may have an additional amount withheld each pay period.
4. A married couple with both spouses working and filing a joint return will, in many cases, be required to file an individual estimated income tax form IT 1040ES even though Ohio income tax is being withheld from their wages. This result may occur because the tax on their combined income will be greater than the sum of the taxes withheld from the husband's wages and the wife's wages. This requirement to file an individual estimated income tax form IT 1040ES may also apply to an individual who has two jobs, both of which are subject to withholding. In lieu of filing the individual estimated income tax form IT 1040ES, the individual may provide for additional withholding with his employer by using line 5.

 please detach here



**Department of  
Taxation**

## Employee's Withholding Exemption Certificate

IT 4  
Rev. 5/07

Print full name \_\_\_\_\_ Social Security number \_\_\_\_\_

Home address and ZIP code \_\_\_\_\_

Public school district of residence \_\_\_\_\_ School district no. \_\_\_\_\_  
(See *The Finder* at tax.ohio.gov.)

1. Personal exemption for yourself, enter "1" if claimed \_\_\_\_\_
2. If married, personal exemption for your spouse if not separately claimed (enter "1" if claimed) \_\_\_\_\_
3. Exemptions for dependents \_\_\_\_\_
4. Add the exemptions that you have claimed above and enter total \_\_\_\_\_
5. Additional withholding per pay period under agreement with employer \_\_\_\_\_ \$ \_\_\_\_\_

Under the penalties of perjury, I certify that the number of exemptions claimed on this certificate does not exceed the number to which I am entitled.

Signature \_\_\_\_\_ Date \_\_\_\_\_