K-4
(9/07)

KANSAS
EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

The following instructions will assist you in completing the worksheet and K-4 form below. After you have completed the K-4 form, detach it and give it to your employer. For assistance with this form, call KDOR (Kansas Department of Revenue) at 785-368-8222.

Purpose of the K-4 form: A completed withholding allowance certificate will let your employer know how much *Kansas* income tax should be withheld from your pay on income you earn from Kansas sources. Because your tax situation may change, you may want to refigure your withholding each year.

Exemption from withholding: To qualify for exempt status you must, 1) Verify with KDOR that last year you had the right to a refund of all STATE income tax withheld because you had no tax liability; 2) Verify with KDOR that this year you will receive a full refund of all STATE income tax withheld because you will have no tax liability.

Notes: Your status of "Single" or "Joint" may differ from your status claimed on your Federal Form W-4. Claiming more than the proper amount may result in taxes owed when filing your state income tax.

Basic Instructions: If you are not exempt, complete the **Personal Allowances Worksheet** below. The allowances claimed on this form should not exceed that claimed under "Exemptions" on your Kansas income tax return. To avoid owing taxes when you file, follow the suggested allowance rate selection on line A below. This form must be filed with your employer; otherwise, your employer must withhold Kansas income tax from your wages without exemption at the "Single" allowance rate.

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 cost of keeping up a home for yourself and for your dependent(s).**

Nonwage income: If you have a large amount of nonwage Kansas source income, such as interest or dividends, consider making estimated tax payment using form K-40ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax when filing your state income tax return.

Personal Allowance Worksheet (Keep for your records)

A Allowance Rate:

If you are a single filer mark "Single"
If you are married and your spouse has income mark "Single"
If you are married and your spouse does not work mark "Joint"

❑ Single ❑ Joint

B Enter "0" or "1" if you are married or single and no one else can claim you as a dependent (entering "0" may help you avoid having too little tax withheld) ..... **B** _____

C Enter "0" or "1" if you are married and only have one job, and your spouse does not work (entering "0" may help you avoid having too little tax withheld) ..... **C** _____

D Enter "1" if you will file head of household on your tax return (see conditions under "Head of household" above) .... **D** _____

E Enter the number of dependents you will claim on your tax return. Do not claim yourself or your spouse or dependents that your spouse has already claimed on their form K-4. ..... **E** _____

F Enter "1" if you have at least $1,500 of child or dependant care expenses for which you plan to claim a credit and your household income is below $50,000 ..... **F** _____

G **Add lines B through F** and enter the total here ..... **G** _____

▼ **Cut here and give this K-4 form to your employer. (Keep the top portion for your records.)**

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Kansas Employee's Withholding Allowance Certificate

Whether you are entitled to claim a certain number of allowances or exemptions from withholding is subject to review by KDOR. Your employer may be required to send a copy of this form to KDOR.

1 Print your first name and middle initial	Last Name	**2** Social Security Number
Mailing Address	**3** Allowance Rate Mark the allowance rate selected in line A above.	
City or Town, State, and ZIP Code	❑ Single ❑ Joint	

4 Total number of allowances you are claiming (from line G above)	**4**	
5 Enter any additional amount you want withheld from each paycheck (this is optional)	**5**	$
6 I claim exemption from withholding. You must meet the conditions explained in the "Exemption from withholding" instructions above. If you meet those conditions, write "Exempt" on this line. ..... **Note: KDOR will receive your federal W-2 forms for all years claimed *Exempt*.**	**6**	

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.

SIGN HERE ▶ DATE

7 Employer's name and address	**8** EIN (Employer Identification Number)