

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

1. PRINT YOUR FULL NAME	2. YOUR SOCIAL SECURITY NUMBER
HOME ADDRESS (Number and Street or Rural Route)	CITY, STATE AND ZIP CODE

PLEASE READ INSTRUCTIONS BEFORE COMPLETING LINE 3

IF YOU DO NOT WISH TO CLAIM ALLOWANCES, PLEASE ENTER "0" ON YOUR MARITAL STATUS, SIGN BELOW AND DISREGARD REMAINDER OF THE INSTRUCTIONS.

MARITAL STATUS

- 3. A. Single - enter - 0 - or 1
- B. Married Filing Joint Return Both Spouses Working Or Filing Separate Return Enter - 0 - or 1 or 2
- C. Married-Filing Joint Return One Spouse Working -Enter - 0 - or 1 or 2
- D. Unmarried Head of Household Enter - 0 - or 1 or 2
- 4. Dependents - Enter Number
- 5. Additional Allowances, See Page 2

6. LETTER USED (A,B,C, or D) TOTAL ALLOWANCES IN BLOCKS
 (Employer: The letter indicates the table on pages 3 through 22 of the Income Tax W/H Tables. Allowances are at the top of each table.)

7. EXEMPT - I CLAIM EXEMPTION FROM WITHHOLDING BECAUSE I INCURRED NO LIABILITY FOR GEORGIA INCOME TAX FOR LAST YEAR, AND I DO NOT EXPECT TO HAVE A LIABILITY FOR GEORGIA INCOME TAX FOR THIS YEAR. CHECK HERE YEAR _____

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or if claiming exemption from withholding, that I am entitled to claim the exempt status.

(Employee's Signature)

Date

(Employer: Complete item 8 if employee claims over 14 allowances or exempt status and send to Georgia Department of Revenue)

8. EMPLOYER'S NAME AND ADDRESS
 EMPLOYER'S IDENTIFICATION NUMBER
 FEI#
 GA W/H#

 DETACH ALONG THIS LINE. GIVE THE TOP PART OF THIS FORM TO EMPLOYER

INSTRUCTIONS

The Law requires you to complete Form G-4 so that your employer can withhold Georgia Income Tax from your pay. (Form G-4 remains in effect until changed or until February 15 of next year if "Exempt" is claimed on line 7.) By correctly completing this form, you can adjust the amount of tax withheld from your wages to meet your tax liability.

If you do not give your employer an allowance certificate, you will be treated as a single person with no withholding allowance as required by law.

If you received a large refund last year, you may be having too much tax withheld. If so, you may want to increase the number of allowances on Line 5. If you owed a large amount of tax last year, you may not be having enough tax withheld. If so, you can claim fewer allowances on Line 5, or ask that an additional amount be withheld.

LINE BY LINE INSTRUCTIONS

ENTER NAME, ADDRESS AND SOCIAL SECURITY NUMBER IN BOXES 1 AND 2

LINE 3 - Check marital status to be used by your employer for the purpose of calculating your tax to be withheld.

- A - SINGLE (Enter 1 if you wish to claim yourself).
- B - MARRIED (Filing Joint Return with Both Spouses Working or Filing Separate)-enter 1 if you wish to claim yourself.
- C - MARRIED (Filing Joint Return with One Spouse Working)-enter 2 if you wish to claim yourself and your spouse.
- D - UNMARRIED HEAD OF HOUSEHOLD 1 - Enter 1 if you wish to claim yourself but the child/parent for whom you maintain a home does not qualify as a dependent.
 2 - Enter 2 if you wish to claim yourself and a qualified dependent for whom you maintain a home. DO NOT claim an additional allowance on Line 4 for the dependent used to qualify you as head of household.

LINE 5 - ADDITIONAL ALLOWANCES - Please use Worksheet on page 2.

LINE 7 - EXEMPTION FROM WITHHOLDING. You can claim exemption from withholding only if you filed a Georgia return last year owing no tax, and had a right to a refund of all income tax withheld and this year do not expect to owe any Georgia Income Tax and expect to have a right to a refund of all tax withheld. If you qualify, check box on Line 7 and write the year for which exempt status is effective.

If you want to claim exemption from withholding next year, you must file a new G-4 on or before February 15 of next year. If you are not having Georgia Income Tax withheld this year, but expect to have a liability next year, you must give your employer a new G-4 by December 1 of this year.

Your employer must send to the Georgia Revenue Department any G-4 claiming more than 14 Withholding allowances or claiming exemption from withholding. The employer is to complete Box 8 only on copies of G-4 sent to Georgia Revenue Department. Employer will honor G-4 as filed pending notification.

SCHEDULE A

WORKSHEET FOR FIGURING YOUR WITHHOLDING ALLOWANCES TO BE ENTERED ON LINE 5 OF FORM G-4.

1. COMPLETE THIS LINE ONLY IF USING STANDARD DEDUCTION:

Yourself:	Age 65 []	Blind []	
Spouse:	Age 65 []	Blind []	
			Number of blocks checked _____ X 1300 = \$ _____

2. ADDITIONAL ALLOWANCES FOR DEDUCTIONS:

- (A) Federal Estimated Itemized Deductions.....\$ _____

- (B) GEORGIA STANDARD DEDUCTION - This adjustment is necessary if itemized deductions are included in line (A) above, since the standard deduction is built in the Georgia Withholding Tax Tables, and both standard and itemized deductions cannot be claimed. (see below).....\$ _____

ENTER ONE	Single/Head of Household	\$2300
	Married Filing Joint	\$3000
	Married Filing Separate	\$1500

- (C) SUBTRACT LINE B FROM LINE A.....\$ _____

- (D) ALLOWABLE DEDUCTIONS TO FEDERAL ADJUSTED GROSS INCOME.....\$ _____
 (Such as Retirement Income Exclusion, U.S. Obligations, Social Security and other allowable deductions per Georgia Law)

- (E) ADD THE AMOUNTS ON LINES 1, 2C, AND 2D.....\$ _____

- (F) ENTER AN ESTIMATE OF YOUR TAXABLE INCOME NOT SUBJECT TO WITHHOLDING\$ _____
 (Such as interest, dividends and lump sum distributions)

- (G) SUBTRACT LINE F FROM E AND ENTER RESULT\$ _____
 IF LESS THAN ZERO (0) STOP HERE.

- (H) DIVIDE THE AMOUNT ON LINE G BY \$2700 TO GET THE NUMBER OF PERSONAL ALLOWANCES
 (If the remainder is over \$1350 round up). ENTER HERE AND ON LINE 5 OF FORM G-4..... _____

ADDITIONAL WITHHOLDING:

If you have income other than salaries and wages you can authorize your employer to withhold an additional amount. You can figure 6% of the other income, then divide by the yearly number of pay periods (Weekly, Monthly, Etc.), or whatever you feel will be needed.

I authorize additional withholding per pay period of \$_____. (Signed) _____