

KENTUCKY DEPARTMENT OF REVENUE  
EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Payroll No. \_\_\_\_\_

Print Full Name \_\_\_\_\_

Social Security No. \_\_\_\_\_

Print Home Address \_\_\_\_\_

**HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS**

EMPLOYEE:

Failure to file this form with your employer will result in withholding tax deductions from your wages at the maximum rate.

EMPLOYER:

Keep this certificate with your records.

1. If SINGLE, and you claim an exemption, enter "1," if you do not, enter "0" \_\_\_\_\_
2. If MARRIED, one exemption each for you and spouse if not claimed on another certificate.
  - (a) If you claim both of these exemptions, enter "2" \_\_\_\_\_
  - (b) If you claim one of these exemptions, enter "1" \_\_\_\_\_
  - (c) If you claim neither of these exemptions, enter "0" \_\_\_\_\_
3. Exemptions for age and blindness (applicable only to you and your spouse but not to dependents):
  - (a) If you or your spouse will be 65 years of age or older at the end of the year, and you claim this exemption, enter "4"; if both will be 65 or older, and you claim both of these exemptions, enter "8" \_\_\_\_\_
  - (b) If you or your spouse are blind, and you claim this exemption, enter "4"; if both are blind, and you claim both of these exemptions, enter "8" \_\_\_\_\_
4. If you claim exemptions for one or more dependents, enter the number of such exemptions \_\_\_\_\_
5. National Guard exemption (see instruction 1) \_\_\_\_\_
6. Exemptions for Excess Itemized Deductions (Form K-4A) \_\_\_\_\_
7. Add the number of exemptions which you have claimed above and enter the total \_\_\_\_\_
8. Additional withholding per pay period under agreement with employer. See instruction 1 .....\$ \_\_\_\_\_

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Date \_\_\_\_\_

Signed \_\_\_\_\_

## INSTRUCTIONS

**1. NUMBER OF EXEMPTIONS**—Do not claim more than the correct number of exemptions. However, if you have unusually large amounts of itemized deductions, you may claim additional exemptions to avoid excess withholding. You may also claim an additional exemption if you will be a member of the Kentucky National Guard at the end of the year. If you expect to owe more income tax for the year than will be withheld, you may increase the withholding by claiming a smaller number of exemptions or you may enter into an agreement with your employer to have additional amounts withheld. If you claim more than 10 exemptions this information is sent to the Department of Revenue.

**2. CHANGES IN EXEMPTIONS**—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** for any of the following reasons.

(a) You are divorced or legally separated from your spouse for whom you have been claiming an exemption or your spouse claims his or her own exemption on a separate certificate.

(b) The support of a dependent for whom you claimed exemption is taken over by someone else, so that you no longer expect to furnish more than half the support for the year.

(c) Your itemized deductions substantially decrease and a Form K-4A has previously been filed.

**OTHER DECREASES** in exemption, such as the death of a spouse or a dependent, do not affect your withholding until the next year, but require the filing of a new certificate by December 1 of the year in which they occur.

**3. DEPENDENTS**—To qualify as your dependent (line 4 on reverse), a person (a) must receive more than one-half of his or her support from you for the year, and (b) must not be claimed as an exemption by such person's spouse, and (c) must be a citizen of the United States, or a resident of the United States, Canada, or Mexico, or (d) must have lived with you for the entire year as a member of your household or be related to you as follows:

- your child, stepchild, legally adopted child, foster child (if he lived in your home as a member of the family for the entire year), grandchild, son-in-law, or daughter-in-law;
- your father, mother, or ancestor of either, stepfather, stepmother, father-in-law, or mother-in-law;
- your brother, sister, stepbrother, stepsister, brother-in-law, or sister-in-law;
- your uncle, aunt, nephew, or niece (but only if related by blood).

**4. PENALTIES**—Penalties are imposed for willfully supplying false information or willful failure to supply information which would reduce the withholding exemption.

Form **K-4E**

42A804-E (4-14)

Commonwealth of Kentucky  
**DEPARTMENT OF REVENUE**

## Special Withholding Exemption Certificate

*(For use by employees who anticipate no tax liability for the current year.)*

**2014**

Date \_\_\_\_\_

Type or Print Full Name

Social Security Number

Expires (see instructions)

Home Address (Number and Street)

City, State and ZIP Code

**Employee**—File this certificate with your employer. Otherwise Kentucky income tax must be withheld from your wages.

**Employer**—Keep this certificate with your records. This certificate may be used instead of Form K-4 by those employees qualified to claim the exemption.

**Employee's Certification**—I certify under the penalties of perjury that I anticipate no Kentucky income tax liability and that my modified gross income combined with my spouse's modified gross income, if married, will not exceed the threshold amount for my family size for the year.

Signature

Date

## INSTRUCTIONS

**Who May Claim the Exemption from Withholding of Income Tax**—The employee may be entitled to claim exemption from withholding of Kentucky income tax if no income tax liability is anticipated for the current year. If the employee is eligible to claim this exemption, the employer will not withhold Kentucky income tax from wages. **Employer:** Do not accept if the employee's wages exceed the income requirements as shown below.

**Liability for Estimated Tax**—If income tax is not withheld by the employer as a result of this certificate and an income tax liability occurs, estimated tax may be required. An estimated tax penalty will be applicable if 70 percent of the tax due is not prepaid and the liability is more than \$500.

**Income Filing Requirements**—The 2014 filing threshold amount based upon federal poverty level is expected to be \$11,670 for a family size of one (single, or married living apart from your spouse for the entire year), \$15,730 for a family of two (single with one dependent child or a married couple), \$19,790 for a family of three (single with two dependent children or a married couple with one dependent child) and \$23,850 for a family of four or more (single with three or more dependent children or a married couple with two or more dependent children). Modified gross income is equal to your federal adjusted gross income plus any interest income

from other states municipal bonds and pension income from a qualifying lump-sum distribution. If your and your spouse's combined modified gross income is expected to be less than the threshold amount for your family size, then you and your spouse may complete this certificate. **If the anticipated wages exceed these requirements, this certificate must not be filed.**

**Multiple Employers**—An employee, employed by more than one employer, may claim the exemption from withholding with each employer, provided that the total of the anticipated income does not exceed the threshold amount for the current taxable year.

**Expiration and Requirement of Revocation of the Exemption**—This certificate will expire on the last day of the fourth month following the close of the taxable year. This exemption certificate must be revoked within 10 days if it is reasonable to anticipate that a Kentucky income tax liability will occur. If this exemption certificate is discontinued or revoked, a new Employee's Withholding Exemption Certificate (Form K-4) must be filed with the employer.

