Common mistakes on tax forms:

- Missing signature
- Missing or incorrect social security number
- Any information that is knowingly false
- Contradictory withholding status
  - For example, often students claim “exempt” but also indicate a number of allowances (which instructs us to withhold taxes)
- Disclaimer: The material contained herein on the following slides is for informational purposes only and does not constitute tax advice.
## Example of invalid W-4 form

![W-4 form](image)

**Employee's Withholding Allowance Certificate**

**Form W-4**

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

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<table>
<thead>
<tr>
<th>Name</th>
<th>Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jane Loyola</td>
<td>211 11 1234</td>
</tr>
</tbody>
</table>

**Home address (number and street or rural route)**

Baltimore, MD 21212

**City or town, state, and ZIP code**

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

5 0

**Additional amount, if any, you want withheld from each paycheck**

6 $

**I claim exemption from withholding for 2014, 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.

**Exempt**

**Employee's signature**

Jane Loyola

8/23/14

**Date**

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**For Privacy Act and Paperwork Reduction Act Notice, see page 2.**

Cat. No. 10220Q  Form W-4 (2014)
Example of valid W-4 form – With Exemptions
Example of valid W-4 form - EXEMPT
Example of invalid MW 507

Employee's Maryland Withholding Exemption Certificate

Print Full Name: Jane Loyola
Social Security number: 211 11 1234
Street Address: Baker Street
City: Baltimore
State: Maryland
Zip: 21212
County of residence: Baltimore City

Single
Married (surviving spouse or unmarried Head of Household)
Married, but withhold at Single Rate

1. Total number of exemptions you are claiming not to exceed line 1 in Personal Exemption Worksheet on page 2: 0

2. Additional withholding per pay period under agreement with employer: $0

3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions above and check boxes that apply.
   a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld and
   b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld.
   (This includes seasonal and student employees who have annual income below the minimum filing requirements.

   If both a and b apply, enter year applicable 2014
   Enter "EXEMPT" here: Exempt

4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies.
   District of Columbia
   Pennsylvania
   Virginia
   West Virginia
   I further certify that I do not maintain a place of abode in Maryland as described in the instructions above. Enter "EXEMPT" here: Exempt

5. I certify that I am a legal resident of the state of and am not subject to Maryland withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act.
   Enter "EXEMPT" here: Exempt

Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on line 2, 4 or 5, whichever applies.

Signature: [Signature]
Date: 08/25/2014

Employee's Name and Address including ZIP Code (For city, state or use only)

Federal/employer identification number: 00-00-0000
Example of valid MW 507 – With Exemptions

[Image of Form MW 507]

Employee’s Maryland Withholding Exemption Certificate

1. Total number of exemptions you are claiming not to exceed line 1 in Personal Exemption Worksheet on page 2.
   1. 0

2. Additional withholding per pay period under agreement with employer.
   2. $  

3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions above and check boxes that apply.
   a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld.
   b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld.
   (This includes seasonal and student employees whose annual income will be below the minimum filing requirements.)
   If both a and b apply, enter year applicable.
   (year effective) Enter “EXEMPT” here.
   3.  

4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies.
   □ District of Columbia  □ Pennsylvania  □ Virginia  □ West Virginia
   I further certify that I do not maintain a place of abode in Maryland as described in the instructions above.
   Enter “EXEMPT” here.
   4.  

5. I certify that I am a legal resident of the state of _____ and am not subject to Maryland withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act. Enter “EXEMPT” here.
   5.  

Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on line 3, 4 or 5, whichever applies.

Employee’s signature: [Signature]
Date: 08/25/2014

Employer’s Name and Address including zip code (for employer use only): [Address]
Federal employer identification number: [ID number]
Example of valid MW 507 - EXEMPT

<table>
<thead>
<tr>
<th>Form MW 507</th>
<th>Employee's Maryland Withholding Exemption Certificate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Employee's Name:** Jane Loyola  
**Social Security Number:** 211 11 1234  
**Address:** 2219 Baker Street Baltimore, MD 21212  
**County of Residence:** (or Baltimore City)  
**Rate:** Single

1. **Total number of exemptions you are claiming:** Not to exceed line 1 in Personal Exemption Worksheet on page 2.  
2. **Additional withholding per pay period under agreement with employer:** $  
3. **I claim exemption from withholding because I do not expect to owe Maryland tax:**  
   a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld.  
   b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld.  
   (This includes seasonal and student employees whose annual income will be below the minimum filing requirements). Enter "EXEMPT" here.  
4. **Claim exemption from withholding because I am domiciled in one of the following states:**  
   - District of Columbia  
   - Pennsylvania  
   - Virginia  
   - West Virginia  
   I further certify that I do not maintain a place of abode in Maryland as described in the instructions above. Enter "EXEMPT" here.  
5. **I certify that I am a legal resident of the state of __________ and am not subject to Maryland withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act:** Enter "EXEMPT" here.  

**Signature:** Jane Loyola  
**Date:** 08/25/2014  
**Employee's Address Including Zip Code:**  
**Federal Employer Identification Number:**