

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

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate ▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		OMB No. 1545-0074 2014	
1 Your first name and middle initial Jane		Last name Loyola		2 Your social security number 211 11 1234	
Home address (number and street or rural route) 221B Baker Street			3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		
City or town, state, and ZIP code Baltimore, MD 21212			4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5 0	
6 Additional amount, if any, you want withheld from each paycheck				6 \$	
7 I claim exemption from withholding for 2014, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • 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. If you meet both conditions, write "Exempt" here ▶				7 Exempt	
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.					
Employee's signature (This form is not valid unless you sign it.) ▶ <i>Jane Loyola</i>				Date ▶ <i>8/25/14</i>	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)			9 Office code (optional)		10 Employer identification number (EIN)

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

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate ▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		OMB No. 1545-0074 2014	
1 Your first name and middle initial Jane		Last name Loyola		2 Your social security number 211 11 1234	
Home address (number and street or rural route) 221B Baker Street			3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		
City or town, state, and ZIP code Baltimore, MD 21212			4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5 0	
6 Additional amount, if any, you want withheld from each paycheck				6 \$	
7 I claim exemption from withholding for 2014, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • 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. If you meet both conditions, write "Exempt" here ▶					
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.					
Employee's signature (This form is not valid unless you sign it.) ▶				Date ▶ 8/25/14	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)			9 Office code (optional)		10 Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 102200 **Form W-4** (2014)

Example of valid W-4 form - EXEMPT

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate ▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		OMB No. 1545-0074 2014	
1 Your first name and middle initial Jane		Last name Loyola		2 Your social security number 211 11 1234	
Home address (number and street or rural route) 221B Baker Street			3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		
City or town, state, and ZIP code Baltimore, MD 21212			4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5	
6 Additional amount, if any, you want withheld from each paycheck				6 \$	
7 I claim exemption from withholding for 2014, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • 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. If you meet both conditions, write "Exempt" here ▶				7 Exempt	
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.					
Employee's signature (This form is not valid unless you sign it.) ▶ <i>Jane Loyola</i>				Date ▶ <i>8/25/14</i>	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)			9 Office code (optional)		10 Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 10220Q **Form W-4** (2014)

Example of invalid MW 507

FORM MW 507		Employee's Maryland Withholding Exemption Certificate	
Print full name Jane Loyola		Social Security number 211 11 1234	
Street Address City, State, Zip 221B Baker Street Baltimore, MD 21212		County of residence (or Baltimore City)	
<input checked="" type="checkbox"/> Single		<input type="checkbox"/> Married (surviving spouse or unmarried Head of Household) Rate	
		<input type="checkbox"/> Married, but withhold at Single Rate	
1. Total number of exemptions you are claiming not to exceed line f 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. <input checked="" type="checkbox"/> 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 <input type="checkbox"/> 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 <u>2014</u> (year effective) Enter "EXEMPT" here		3.	Exempt
4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies. <input type="checkbox"/> District of Columbia <input type="checkbox"/> Pennsylvania <input type="checkbox"/> Virginia <input type="checkbox"/> 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 <i>Jane Loyola</i>		Date 08/25/2014	
Employer's Name and address including zip code (For employer use only)		Federal employer identification number	

Example of valid MW 507 –With Exemptions

FORM MW 507		Employee's Maryland Withholding Exemption Certificate	
Print full name Jane Loyola		Social Security number 211 11 1234	
Street Address City, State, Zip 221B Baker Street Baltimore, MD 21212		County of residence (or Baltimore City)	
<input checked="" type="checkbox"/> Single		<input type="checkbox"/> Married (surviving spouse or unmarried Head of Household) Rate	
		<input type="checkbox"/> Married, but withhold at Single Rate	
1. Total number of exemptions you are claiming not to exceed line f 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. <input type="checkbox"/> 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 <input type="checkbox"/> 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. <input type="checkbox"/> District of Columbia <input type="checkbox"/> Pennsylvania <input type="checkbox"/> Virginia <input type="checkbox"/> 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 <i>Jane Loyola</i>		Date 08/25/2014	
Employer's Name and address including zip code (For employer use only)		Federal employer identification number	

Example of valid MW 507 - EXEMPT

FORM MW 507		Employee's Maryland Withholding Exemption Certificate	
Print full name Jane Loyola		Social Security number 211 11 1234	
Street Address City, State, Zip 221B Baker Street Baltimore, MD 21212		County of residence (or Baltimore City)	
<input checked="" type="checkbox"/> Single		<input type="checkbox"/> Married (surviving spouse or unmarried Head of Household) Rate	
		<input type="checkbox"/> Married, but withhold at Single Rate	
1. Total number of exemptions you are claiming not to exceed line f in Personal Exemption Worksheet on page 2		1.	
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. <input checked="" type="checkbox"/> 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 <input type="checkbox"/> 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 <u>2014</u> (year effective) Enter "EXEMPT" here		3.	Exempt
4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies. <input type="checkbox"/> District of Columbia <input type="checkbox"/> Pennsylvania <input type="checkbox"/> Virginia <input type="checkbox"/> 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.	
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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 <i>Jane Loyola</i>		Date 08/25/2014	
Employer's Name and address including zip code (For employer use only)		Federal employer identification number	