

# K-4

(Rev. 8-15)

# KANSAS

## EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

Use the following instructions to accurately complete your K-4 form, then detach the lower portion and give it to your employer. For assistance, call the 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 re-figure your withholding each year.

**Exemption from Kansas withholding:** To qualify for exempt status you must verify with the Kansas Department of Revenue that: **1)** last year you had the right to a refund of all STATE income tax

withheld because you had no tax liability; and **2)** this year you will receive a full refund of all STATE income tax withheld because you will have no tax liability.

**Basic Instructions:** If you are not exempt, complete the **Personal Allowance Worksheet** that follows. The total on line F should not exceed the total exemptions you claim under "Exemptions and Dependents" on your Kansas income tax return.

**NOTE:** *Your status of "Single" or "Joint" may differ from your status claimed on your federal Form W-4).*

Using the information from your **Personal Allowance Worksheet**, complete the **K-4** form below, sign it and provide it to your employer. If your employer does not

receive a K-4 form from you, they 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).**

**Non-wage income:** If you have a large amount of non-wage Kansas source income, such as interest or dividends, consider making Kansas estimated tax payments on Form K-40ES. Without these payments, you may owe additional Kansas tax when you file your state income tax return.

### Personal Allowance Worksheet (Keep for your records)

- A** Allowance Rate: If you are a single filer mark "Single" **A**  Single  
 If you are married and your spouse has income mark "Single"  Joint  
 If you are married and your spouse does not work mark "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 "2" 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** **Add lines B through E** and enter the total here ..... **F** \_\_\_\_\_

▼ **Cut here and give the lower portion to your employer. Keep the top portion for your records.**

# K-4

(Rev. 9-12)

## Kansas 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 Kansas Department of Revenue. Your employer may be required to send a copy of this form to the Department of Revenue.

<b>1</b> Print your First Name and Middle Initial	Last Name	<b>2</b> Social Security Number
Mailing Address		<b>3</b> Allowance Rate Mark the allowance rate selected in line A above.  <input type="checkbox"/> Single <input type="checkbox"/> Joint
City or Town, State and Zip Code		
<b>4</b> Total number of allowances you are claiming (from line F above) .....	<b>4</b>	
<b>5</b> Enter any additional amount you want withheld from each paycheck (this is optional) .....	<b>5</b>	\$
<b>6</b> I claim exemption from withholding. (You must meet the conditions explained in the "Exemption from withholding" instructions above.) If you meet the conditions above, write "Exempt" on this line..... <b>Note: The Kansas Department of Revenue will receive your federal W-2 forms for all years claimed Exempt.</b>	<b>6</b>	
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.		
<b>SIGN HERE</b> ►		<b>DATE</b>
<b>7</b> Employer's name and address		<b>8</b> EIN (Employer ID Number)