

Form W-4

Department of the Treasury
IRS

Form MW 507

State of Maryland
Comptroller's Office

**EMPLOYEE'S COMBINED WITHHOLDING
ALLOWANCE/EXEMPTION CERTIFICATE**

Dear Employee:

Below is a combined IRS Form W-4 and Maryland Form MW507. The information on this form tells us:

- how many withholding allowances or exemptions you are claiming. For each allowance/exemption claimed, you reduce the amount of wages subject to income tax withholding.
- your marital tax status.
- if you are claiming that you are exempt from income tax withholding.
- if you are certifying that you are a nonresident in Maryland.

This information is used to determine how much federal and state income tax to withhold from your wages.

All newly hired employees must provide their employer with a completed and signed form on or before their first day of work. Otherwise, your employer must withhold taxes as if the employee were single with zero withholding allowances/exemptions (this will result in the maximum amount of tax being withheld).

Employees may file a new form whenever the number of allowances/exemptions they are entitled to increases or they think that they are entitled to claim exempt from withholding (this claim must be renewed each February). Employees **MUST** file a new form within 10 days of a **DECREASE** in the number of withholding allowances/exemptions claimed.

Employees are responsible for making sure that their federal and state income tax withholding is correct.

The IRS and Maryland Comptroller's Office provide additional instructions and worksheets to assist employees in completing the form. You may obtain a copy of these instructions and worksheets by accessing www.irs.gov and www.comp.state.md.us.

Please complete the form below and send it to the Office of Payroll, Timonium.

Employee's Combined Withholding Allowance Certificate
BCPS must send a copy of this form to the IRS if: (a) you claim more than 10 allowances
or (b) you claim "Exempt" and your wages are normally more than \$200 per week.

1 Type or print your first name and middle initial		Last name		2 Your social security number	
Home address (number and street or rural route)		3 <input 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	Cnty of residence or Balt. City	4 Check box <input type="checkbox"/> if your last name differs from that shown on your social security card. You must call 1.800.772.1213 for a new card.			
				Federal	MD
5 Total number of allowances/exemptions you are claiming . You may claim fewer than you are entitled to, or zero.....		5			
6 Additional amount, if any, you want withheld from each paycheck.....		6		\$	\$
7 I claim exemption from withholding for 20__ __, and I certify that I meet both of the following conditions for exemption:		Print YES/NO? Yes or No YES/NO? in boxes		Federal	MD
* Last year I had a right to a refund of ALL Federal/MD income tax withheld because I had NO tax liability AND					
* This year I expect a refund of ALL Federal/MD income tax withheld because I expect to have NO tax liability.					
If you meet both conditions, write "Exempt" (complete only lines 1, 2, 3, 4, and 7). This must be renewed by February 15 each year.				→	7

*** Certification of nonresidence in Maryland. I certify that I am not domiciled in Maryland, and that I do not maintain a place of abode within Maryland. My permanent residence appears above and I am exempt from MD withholding. If so, write "exempt" here.** →

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

Employee's signature (Form is not valid unless you sign it.)

		Date →	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to IRS.)		9 Office	10 Employer ID # (EIN)

***Certification of nonresidence in Maryland**

You may be exempt from Maryland income withholding if you are:

- a) a resident of the District of Columbia, Pennsylvania, Virginia or West Virginia and do not maintain a place of abode within Maryland; and
- b) employed, and commute to work, in Maryland.

Please note:

The maintenance of a place of abode in Maryland for more than 6 months of the tax year makes you a statutory resident of Maryland and requires you to file a resident return with Maryland and apply to your domicile state for any tax credit to which you may be entitled under the reciprocal provisions of the law. If the status of the employee changes from nonresident to resident during the year, the employee will be subject to Maryland income tax from the date residence was established, and withholding of Maryland income tax will be required of the employer.

Send the completed and signed form to the Office of Payroll, Timonium.