

**STATE OF GEORGIA**

**EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE**

1. YOUR FULL NAME	2. YOUR SOCIAL SECURITY NUMBER
HOME ADDRESS (Number, Street, or Rural Route)	CITY, STATE AND ZIP CODE

**PLEASE READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING LINES 3 - 8**

**3. MARITAL STATUS**

(If you do not wish to claim an allowance, enter "0" in the brackets beside your marital status.)

A. Single: enter 0 or 1 ..... [ ]

B. Married Filing Joint, both spouses working: enter 0 or 1 or 2 ..... [ ]

C. Married Filing Joint, one spouse working: enter 0 or 1 or 2 ..... [ ]

D. Married Filing Separate: enter 0 or 1 or 2 ..... [ ]

E. Head of Household: enter 0 or 1 or 2 ..... [ ]

**4. DEPENDENT ALLOWANCES** ..... [ ]

**5. ADDITIONAL ALLOWANCES** ..... [ ]  
(complete worksheet below)

**6. ADDITIONAL WITHHOLDING** ..... \$ \_\_\_\_\_

**7. LETTER USED** (Marital Status A, B, C, D, or E ) \_\_\_\_\_ **TOTAL ALLOWANCES** (Total of Lines 3 - 5) \_\_\_\_\_  
(Employer: The letter indicates the tax tables on pages 16 through 35 of the Employer's Tax Guide)

**8. EXEMPT:** I claim exemption from withholding because I incurred no Georgia income tax liability last year and I do not expect to have a Georgia income tax liability this year. **Check here** .

I certify under penalty of perjury that I am entitled to the number of withholding allowances or the exemption from withholding status claimed on this Form G-4. Also, I authorize my employer to deduct per pay period the additional amount listed above.

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

Employer: Complete Line 9 if the employee claims over 14 allowances or exempt from withholding. Mail entire form to Georgia Department of Revenue, Withholding Tax Unit, P. O. Box 49432, Atlanta, GA 30359.

**9. EMPLOYER'S NAME AND ADDRESS:** \_\_\_\_\_ **EMPLOYER'S FEIN:** \_\_\_\_\_  
**EMPLOYER'S WH#:** \_\_\_\_\_

**WORKSHEET FOR CALCULATING ADDITIONAL ALLOWANCES**

1. COMPLETE THIS LINE ONLY IF USING STANDARD DEDUCTION:

Yourself: Age 65 or over  Blind   
Spouse: Age 65 or over  Blind  Number of boxes checked \_\_\_\_ x 1300 ..... \$ \_\_\_\_\_

2. ADDITIONAL ALLOWANCES FOR DEDUCTIONS:

A. Federal Estimated Itemized Deductions ..... \$ \_\_\_\_\_

B. Georgia Standard Deduction (enter one): Single/Head of Household \$2,300  
Each Spouse \$1,500 \$ \_\_\_\_\_

C. Subtract Line B from Line A ..... \$ \_\_\_\_\_

D. Allowable Deductions to Federal Adjusted Gross Income ..... \$ \_\_\_\_\_

E. Add the Amounts on Lines 1, 2C, and 2D ..... \$ \_\_\_\_\_

F. Estimate of Taxable Income not Subject to Withholding ..... \$ \_\_\_\_\_

G. Subtract Line F from Line E (if zero or less, stop here) ..... \$ \_\_\_\_\_

H. Divide the Amount on Line G by \$3,000. Enter total here and on Line 5 above .....  
(This is the number of additional allowances. If the remainder is over \$1,500 round up).

**CREATE AS MANY COPIES AS NEEDED**

## INSTRUCTIONS FOR COMPLETING FORM G-4

Enter your full name, address and social security number in boxes 1 and 2.

Line 3: Write the number of allowances you are claiming in the brackets beside your marital status.

- A. Single - enter 1 if you are claiming yourself
- B. Married Filing Joint, both spouses working - enter 1 if you claim yourself or 2 if you claim yourself and your spouse
- C. Married Filing Joint, one spouse working - enter 1 if you claim yourself or 2 if you claim yourself and your spouse
- D. Married Filing Separate - enter 1 if you claim yourself or 2 if you claim yourself and your spouse
- E. Head of Household - enter 1 if you claim yourself but the individual(s) for whom you maintain a home does not qualify as a dependent; or 2 if you claim yourself and a qualified dependent for whom you maintain a home

**Do not claim a deduction on Line 4 for a dependent used to qualify you as head of household**

Line 4: Enter the number of dependent allowances you are entitled to claim.

Line 5: Use the worksheet at the bottom of Form G-4 to determine the number of additional allowances to which you are entitled and enter the total here.

Line 6: Enter a specific dollar amount that you authorize your employer to withhold in addition to the tax withheld based on your marital status and number of allowances.

Line 7: Enter the letter of your marital status from Line 3. Enter total of the numbers on Lines 3 - 5.

Line 8: Check the box if you qualify to claim exempt from withholding. You can claim exempt if you filed a Georgia income tax return last year and did not have a tax liability, **and** you expect to file a Georgia tax return this year and will not have a tax liability. You can not claim exempt if you did not file a Georgia income tax return for the previous tax year.

**O.C.G.A. 48-7-102** requires you to complete and submit Form G-4 to your employer in order to have tax withheld from your wages. By correctly completing this form, you can adjust the amount of tax withheld to meet your tax liability. Failure to submit a properly completed Form G-4 will result in your employer withholding tax as though you are single with zero allowances.

Employers are required to mail any Form G-4 claiming more than 14 allowances or exempt from withholding to the Georgia Department of Revenue for approval. Employers will honor the form as submitted pending notification from the Withholding Tax Unit. Upon approval, such forms remain in effect until changed or until February 15 of the following year.

**NOTE:** Employers who know that a G-4 is erroneous should not honor the form and should withhold as if the employee is single claiming zero allowances until a corrected form has been received.