

**THIS FORM MAY BE REPRODUCED.**

**CHANGES IN EXEMPTIONS**

You may file a new certificate at any time if the number of your exemptions INCREASES.

You must file a new certificate within 10 days if the number of exemptions previously claimed by you DECREASES for any of the following reasons:

- (a) Your spouse for whom you have been claiming exemption is divorced, legally separated, or claims her or his own exemption on a separate certificate.
- (b) The support of a dependent for whom you claimed exemption is taken over by someone else and you no longer expect to furnish more than half of this dependents support for the year.

OTHER DECREASES in exemption, such as the death of a spouse or dependent, do not affect your withholding until the next year, but require the filing of a new certificate by December 1 of the year in which this occurs.

Any correspondence concerning this form should be sent to the Alabama Department of Revenue, Individual and Corporate Tax Division, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480 or telephone (334) 242-1300 (fax (334) 242-0112).

**EXCLUSION FROM WITHHOLDING TAX (EXEMPT STATUS)**

This exemption applies to a spouse of a US Armed Services member whose state of legal residence is not Alabama. You must provide Form DD-2058 to your employer

with Form A-4 to qualify. All wages will be reported to your state of legal residence by your employer. This exemption may also be used by individuals who 1.) filed an Alabama Income Tax Return last year and 2.) had a zero tax liability on that return. Zero tax liability means if you had any tax withheld, 100% of this tax was refunded to you. If not, you will not qualify for exemption and should complete the front of Form A-4.

**DEPENDENTS**

To qualify as your dependent (Line 4 on other side), a person must receive more than one-half of his or her support from you for the year and must be related to you as follows:

- Your son or daughter (including legally adopted children), grandchild, stepson, stepdaughter, son-in-law, or daughter-in-law;
- Your father, mother, grandparent, stepfather, stepmother, father-in-law, or mother-in-law;
- Your brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law, or sister-in-law;
- Your uncle, aunt, nephew, or niece (but only if related by blood).

**PENALTIES**

Penalties are imposed for willfully supplying false information. If an employee is believed to have claimed too many exemptions, this information should be reported to the Alabama Department of Revenue, Withholding Tax Section.

PLEASE CUT HERE

**FORM A-4** REV. 12/09

**ALABAMA DEPARTMENT OF REVENUE  
Employee's Withholding Exemption Certificate**

FULL NAME	SOCIAL SECURITY NO.
HOME ADDRESS	CITY STATE ZIP CODE

**MSRRA – Military Spouses Residency Relief Act.** An exemption from Alabama withholding tax may be claimed if your spouse is a member of the US Armed Services and their state of legal residence is not Alabama. Employees claiming this exemption may skip lines 1-6 and check the box below.

Form DD-2058 must be attached to Form A-4.

See instructions on the back of Form A-4 before checking this box...

**HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS**

1. If you claim no personal exemption for yourself, write the figure "0", sign and date the bottom of Form A-4.  
(Note: If you claim no personal exemption you cannot claim dependent exemptions on Line 4.) .....
  2. IF YOU ARE SINGLE or MARRIED FILING SEPARATELY, a \$1,500 personal exemption is allowed.
    - (a) if you are SINGLE and claim personal exemption for yourself (\$1,500) write a letter "S" .....
    - (b) if you are MARRIED FILING SEPARATELY and claim personal exemption for "yourself only" (\$1,500), write the letters "MS" .....
  3. IF YOU ARE MARRIED or SINGLE CLAIMING HEAD OF FAMILY, a \$3,000 personal exemption is allowed.
    - (a) if you MARRIED and claim exemption for both yourself and your spouse (\$3,000), write the letter "M" .....
    - (b) if you are single with dependents and claim HEAD OF FAMILY exemption (\$3,000), write the letter "H" .....
    - (c) if you married and wish to withhold at the higher single rate (\$1,500), write the letter "S" .....
  4. If during the year you will provide more than one-half of the support of persons closely related to you (other than spouse) write the number of such dependents .....
  5. Additional amount, if any, you want deducted each pay period. .... \$
- THIS LINE TO BE COMPLETED BY EMPLOYER:**
6. TOTAL EXEMPTIONS (Example: Employee claims "M" on Line 3 and "1" on Line 4. Employer should use column headed M-1 in Withholding Tables.) .....

DATE \_\_\_\_\_ SIGNED \_\_\_\_\_