



**TOP PORTION OF FORM- CENTRALIZED EMPLOYEE REGISTRY REPORTING FORM – EMPLOYER REPORTING REQUIREMENTS**

An employer doing business in Iowa who hires or rehires an employee **must** complete this section. Submit online at [www.iowachildsupport.gov](http://www.iowachildsupport.gov). You may also mail this portion of the page to Centralized Employee Registry, PO Box 10322, Des Moines IA 50306-0322; or fax it to 1-800-759-5881. Please include your FEIN. **If you have questions about employer reporting requirements, call the Employers Partnering in Child Support (EPICS) Unit at 1-877-274-2580.**

**Questions A through D**

- A.** Is a family health insurance plan offered through employment? This question does not relate to insurability of employee’s dependents.
- B.** Example: Is dependent insurance coverage offered upon hire or after six months of employment? This question does not relate to insurability of employee’s dependents.
- C.** Indicate the first day for which the employee is owed compensation.
- D.** This information is needed for income withholding and garnishment purposes.

**BOTTOM PORTION OF FORM – IA W4 INSTRUCTIONS (January 1, 2009) – EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATE**

(Detach this part and keep for the employer's records.)

**Exemption from Withholding:** You should claim exemption from withholding if you are a resident of Iowa and do not expect to owe any Iowa income tax or expect to have a right to a refund of all income tax withheld. If you qualify, write "EXEMPT" and the year exempt status is effective. Exempt guidelines are: (1) You are exempt if you will earn \$5,000 or less and are claimed as a dependent on another person’s return, or (2) You are exempt if you will earn \$9,000 or less and are not claimed as a dependent on another person’s return, or (3) married and both spouses’ total is less than \$13,500. See your payroll officer to determine how much you expect to make in a calendar year. **Nonresidents may not claim exemption.**

**Taxpayers 65 years of age or older:** You are exempt if you are single and your income is \$24,000 or less or if you are married and your combined income is \$32,000 or less. Only one spouse must be 65 or older to qualify for the exemption.

You must complete a new W4 within 10 days from the day you anticipate you will incur an Iowa income tax liability for the calendar year (or your fiscal year) or on or before December 31 if you anticipate you will incur an Iowa income tax liability for the following year. If you want to claim an exemption from withholding next year, you must file a new W4 with your employer on or before February 15.

**FILING REQUIREMENTS/NUMBER OF ALLOWANCES**

Each employee must file this Iowa W4 with his/her employer. Do not claim more allowances than necessary or you will not have enough tax withheld.

**1. Personal Allowances:** You can claim the following personal allowances:

- 1 allowance for yourself or 2 allowances if you are unmarried and eligible to claim head of household status, plus 1 allowance if you are 65 or older, and plus 1 allowance if you are blind.
- If you are married and your spouse either does not work or is not claiming his/her allowances on a separate W4, you may also claim the following allowances: 1 for your spouse, plus 1 if your spouse is 65 or older, and plus 1 if your spouse is blind.
- If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time. If you are married and both you and your spouse are employed, you may not both claim the same allowances with both of your employers at the same time.
- To have the highest amount of tax withheld, claim "0" allowances on line 1.

**2. Allowances for Dependents:** You may claim 1 allowance for each dependent you will be able to claim on your Iowa income tax return.

**3. Allowances for Itemized Deductions**

- (a) Enter total amount of estimated itemized deductions ..... (a) \$ \_\_\_\_\_
- (b) Enter amount of your standard deduction using the following information ..... (b) \$ \_\_\_\_\_  
If single, married filing separately on a combined return or married filing separate returns, enter \$1,780.  
If married filing a joint return, unmarried head of household or qualifying widow(er), enter \$4,390.
- (c) Subtract line (b) from line (a) and enter the difference or zero, whichever is greater ..... (c) \$ \_\_\_\_\_
- (d) Additional allowance: Divide the amount on line (c) by \$600, round to the nearest whole number and enter on line 3 of the IA W4 on other side.

**4. Allowances of Adjustments to Income:** Estimate allowable adjustments to income for payments to an IRA, KEOGH or SEP; penalty on early withdrawal of savings; alimony paid; moving expense deduction from federal form 3903; and student loan interest, which are reflected on the Iowa 1040 form. Divide this amount by \$600, round to the nearest whole number, and enter on line 4 of the IA W4.

**5. Allowances for Child/Dependent Care Credit:** Persons having child/dependent care expenses qualifying for the Federal and Iowa Child and Dependent Care Credit may claim additional Iowa withholding allowances based on their net incomes. If you have qualifying child and dependent care expenses and wish to reduce your Iowa withholding on the basis of this credit, you may claim additional withholding allowances for Iowa based on the following table. Married persons, regardless of their expected Iowa filing status, must calculate their withholding allowances based on their combined net incomes. Note that if net income is \$45,000 or more, no withholding allowances are allowed for the Child and Dependent Care Credit as taxpayers with these incomes are not eligible for the Iowa Child and Dependent Care Credit.

<b>Withholding Allowances Allowed:</b>	<b>Iowa Net Income</b>	<b>Allowances</b>	Enter the number of allowances on line 5 of the IA W4 on the reverse side. If you are married and both you and your spouse are employed, the total allowances for child and dependent care that you and your spouse may claim cannot exceed the total allowances shown to the left.
	\$0 - \$20,000	5	
	\$20,000- \$30,000	4	
	\$30,000 - \$44,999	3	

**6. Total:** Enter total of lines 1 through 5.

**7. Additional Amount of Withholding Deducted:** If you are not having enough tax withheld, you may request your employer to withhold more by filling in an additional amount on line 7. Often married couples, both of whom are working, and persons with two or more jobs need to have additional tax withheld. You may also need to have additional tax withheld because you have income other than wages, such as interest and dividends, capital gains, rents, alimony received, etc. Estimate the amount you will be under-withheld, and divide that amount by the number of pay periods per year. If you reside in a school district that imposes a school district surtax, consider reducing the amount of allowances shown on lines 1-5 or have additional tax withheld on line 7.

**Changes in Allowances:** You may file a new W4 at any time if the number of your allowances INCREASES. You must file a new W4 within 10 days if the number of allowances previously claimed by you DECREASES.

**Penalties:** Penalties apply for willfully supplying false information or for willful failure to supply information which would reduce the withholding allowances. If you file as exempt from withholding and you incur an income tax liability, you may be subject to a penalty for underpayment of estimated tax.

**Employer Withholding Requirements:** The employer must maintain records of the W4s. If the employee is claiming more than 22 withholding allowances or is claiming exemption from withholding when wages are expected to exceed \$200 per week, the employer must send a copy of the W4 under separate cover within 90 days to the Individual Unit, Examination Section, Iowa Department of Revenue, P.O. Box 10456, Des Moines, Iowa 50306-0456.

**Questions:** If you have questions about Iowa taxes, call 515-281-3114 or if calling in Iowa or from the Rock Island/Moline or Omaha calling areas, call toll free at 1-800-367-3388 or e-mail: [idr@iowa.gov](mailto:idr@iowa.gov)