

The purpose of completing this form is to ensure the correct amount of federal tax is withheld from your pay.

Please make sure your W-4 is completely filled in, signed and dated.

If the form you submit is incomplete or illegible it will be classified as "invalid" and sent back to you. If you do not have a valid form on file, your withholding will be at the highest federal rate based on a marital status of single with zero withholding allowances. See page two for the IRS instructions and personal allowances worksheet.

Instructions for state withholding:

Complete line 8 to use this form for state withholding **unless your state is listed below.**

Complete the state income tax withholding form if you live or work in any of the following states: **Alabama, Arizona, Arkansas, Connecticut, District of Columbia, Georgia, Hawaii, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, Missouri, New Jersey, New York, North Carolina, Ohio, Puerto Rico, Rhode Island, Vermont, Virginia, West Virginia and Wisconsin.**

(State link for all federal and state withholding forms: <http://www.statew4.com/content/taxforms>)

Instructions for local withholding: You must withhold local taxes if you *work* in a city that imposes an income tax, whether you are a resident of the city or not.

Complete line 9 if you use this form for your state income tax withholding and (1) you know that you work in a city that imposes a local tax, or (2) you would like local withholding for the city in which you reside.

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|---|---|--|---|--|-------|
| Form W-4 | | Employee's Withholding Allowance Certificate <small>Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS</small> | | OMB No. 1545-2159 2012 | |
| 1. Type or print your first name, middle initial and last name | | | Employee number | 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. <small>Note: If married and legally separated, or spouse is a nonresident alien, check the "Single" box.</small> | | |
| City or town, state, and ZIP code | | | 4. If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a new card. → <input type="checkbox"/> | | |
| FEDERAL WITHHOLDING INFORMATION | | | | | |
| 5. Total number of allowances you are claiming | | | | | 5. |
| 6. Additional amount, if any, you want withheld from each paycheck..... | | | | | 6. \$ |
| 7. I claim exemption from withholding for 2012, and I certify that I meet both of the following conditions for exemption: <ul style="list-style-type: none"> Last year I had a right to a refund of all Federal income tax withheld because I had no tax liability and This year I expect a refund of all Federal income tax withheld because I expect to have no tax liability. If you meet both conditions, 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 claim exempt status. (Form is not valid unless signed and dated.) | | | | | |
| Employee's signature → | | | | Date → | |
| See instructions above before completing lines 8 and 9. | | | | | |
| 8. Work location State <input type="text"/> | | Marital Status <input type="text"/> | Allowances <input type="text"/> | Additional amount, if any, you want withheld from each paycheck <input type="text"/> | |
| Resident State <input type="text"/> | (If different from work location state) | Marital Status <input type="text"/> | Allowances <input type="text"/> | Additional amount <input type="text"/> | |
| 9. City or Locality (Complete only if you want local taxes withheld) | | | | | |
| FOR PAYROLL PURPOSES USE ONLY | | | | | |
| | | | Company/Paygroup | Employer identification Number | |

Mail completed form to: EDRC (W-4)
2020 Dow Center
Midland, MI 48674

or Fax to: (989) 636-5737

DOW RESTRICTED - For internal use only
Please allow up to 30 days for processing

Please contact the HRSC for questions: Toll free at 877-623-8079, (Local) 989-638-8757

Form W-4 (2012)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2012 expires February 18, 2013. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity

income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2012. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. The IRS has created a page on IRS.gov for information about Form W-4, at www.irs.gov/w4. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted on that page.

Personal Allowances Worksheet (Keep for your records)

| | | | |
|---|--|---|--|
| A | Enter "1" for yourself if no one else can claim you as a dependent | A | |
| B | Enter "1" if: <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. | B | |
| C | Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) | C | |
| D | Enter number of dependents (other than your spouse or yourself) you will claim on your tax return | D | |
| E | Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above) | E | |
| F | Enter "1" if you have at least \$1,900 of child or dependent care expenses for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.) | F | |
| G | Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three to seven eligible children or less "2" if you have eight or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child | G | |
| H | Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶ | H | |
| For accuracy, complete all worksheets that apply. | <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. | | |

Have you had a recent name change? If your name on line 1 differs from the name shown on your social security card, call 1-800-772-1213 for a new social security card.

If you plan to itemize deductions, claim certain credits, claim adjustments to income, or if you are married and both you and your spouse have taxable income; you should access the form W-4 at the IRS website <http://www.irs.gov/> and complete the **Deductions and Adjustments Worksheet** and/or the **Two Earners/Multiple Jobs Worksheet** on page 2 of that form.

Also visit the IRS Website for additional worksheets and instructions <http://www.irs.gov>