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Submit form IT 4 to your employer on or before the start date of employment so your employer will withhold and remit Ohio income tax IURP \RXU FRPSHQVDWLRQ ,I DSSOLFDEOH \RXU HPSOR\HU ZLOO DOVR ZLWKKROG V of the information listed below changes (including your marital status or number of dependents). You should contact your employer for instructions on how to complete an updated IT 4. Your employer may require you to complete this form electronically.

Section I: Personal Information

Employee Name:	Employee SSN:
Address, city, state, ZIP code:	
School district of residence (See The Finder at tax.ohio.gov):	School district number (####):

Section II: Claiming Withholding Exemptions

1. Enter "0" if you are a dependent on another individual's Ohio return; otherwise enter "1" .....  
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3. Number of dependents .....
4. Total withholding exemptions (sum of line 1, 2, and 3) .....
5. Additional Ohio income tax withholding per pay period (optional) .....\$.....

Section III: Withholding Waiver

I am not subject to Ohio or school district income tax withholding because (check all that apply):

- I am a full-year resident of Indiana, Kentucky, Michigan, Pennsylvania, or West Virginia.
- I am a resident military servicemember who is stationed outside Ohio on active duty military orders.
- I am a nonresident military servicemember who is stationed in Ohio due to military orders.
- I am a nonresident civilian spouse of a military servicemember and I am present in Ohio solely due to my spouse's military orders.
- I am exempt from Ohio withholding under R.C. 5747.06(A)(1) through (6).

Section IV: Signature (required)

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information is true, correct and complete.

Signature

Date

\_\_\_\_\_

## IT 4 Instructions

Most individuals are subject to Ohio income tax on their wages, salaries, or other compensation. To ensure this business in Ohio must withhold Ohio income tax, and school district income tax if applicable, from each individual who is an employee.

Such employees who are subject to Ohio income tax (and school district income tax, if applicable) should complete sections I, II, and IV of the IT 4 to have their employer withhold the appropriate Ohio taxes from their compensation. If the employee does not complete the IT 4 and return it to his/her employer, the employer:

Will withhold Ohio tax based on the employee claiming zero exemptions, and

Will not withhold school district income tax, even if the employee lives in a taxing school district.

An individual may be subject to an interest penalty for underpayment of estimated taxes (on form IT/SD 2210) based on under-withholding.

Certain employees may be exempt from Ohio withholding because their income is not subject to Ohio tax. Such employees should complete sections I, III, and IV of the IT 4 only.

The IT 4 does not of Taxation. Your employer must maintain a copy as part of its records.

R.C. 5747.06(A) and Ohio Adm.Code 5703-7-10.

### Section I

Enter the four-digit school district number of your primary address. If you do not know your school district of residence or its school district number, use The Finder at tax.ohio.gov . You can also verify your school district by contacting your county auditor or county board of elections.

If you move during the tax year, complete an updated IT district of residence.

### Section II

Line 1: If you can be claimed on someone else's Ohio income tax return as a dependent, then you are to enter "0" on this line. Everyone else may enter "1".

Line 2: If you are single, enter "0" on this line. If you are

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Note: For more information on taxation of military servicemembers and their civilian spouses, see 50 U.S.C.A. 4001 and [tax.ohio.gov/military](http://tax.ohio.gov/military).

Statutory Withholding Exemptions: Compensation earned in any of the following circumstances is not subject to Ohio income tax or school district income tax withholding:

- § 5705.02(A)(1) Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;
- § 5705.02(A)(2) Services performed by an employee who is regularly