



GEORGE W. LINDBERG

COMPTROLLER
STATE OF ILLINOIS

March 4, 1976

201 STATE HOUSE
SPRINGFIELD, ILLINOIS 62706
217/782-6000

PAYROLL BULLETIN
(2-76)

TO: All State Agencies, Departments, Boards
Commissions and Universities

SUBJECT: "Employee Withholding Exemption Certificates"
(W-4 Form C-25)

Effective immediately, all state agencies, departments, boards, commissions and universities are to begin using Comptroller's Form C-25 to transmit W-4 information.

Form C-25 differs from earlier W-4s in that a space for the "Zip Code" has been added and the "Employee's Serial" deleted.

It is extremely important that each W-4 form be completed in accordance with the attached instructions.

Failure to submit a W-4 for an employee may result in the employee's warrant being withheld until a properly completed W-4 is received in our office.

Your agency may obtain a supply of W-4 Form C-25 by contacting the payroll section of the Comptroller's Office.

THE ATTACHED PROCEDURES ARE NOT TO BE INCORPORATED IN THE CUSAS MANUAL. THE ACTUAL REVISIONS TO THE CUSAS MANUAL WILL BE DISTRIBUTED IN THE NEAR FUTURE.

If you have any questions concerning this matter, please contact me at (217) 782-4758.

Very truly yours,

George W. Lindberg
Comptroller

By: Kermit W. Kerley
Payroll Supervisor

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	Payroll	PROCEDURE - PAGE NO.
SUB-SECTION	Input Document Procedures	EFFECTIVE DATE
PROCEDURE	Federal W-4 Card	REVISION NUMBER

FEDERAL W-4 CARD (EXHIBIT)

PURPOSE

Each employee must complete a Federal W-4 Employees' Withholding Exemption Certificate. The information entered on this document is used to calculate the amount of Federal withholding tax to be withheld on the payroll voucher for that employee.

In addition, the voting county and legal address is used to produce a quarterly listing of State employees by county as required by Statute. The mailing address is utilized to mail the employee Wage and Earning Statements.

TIMING REQUIREMENTS

Each employee must have a properly completed Federal W-4 on file in the Comptroller's Office.

DISTRIBUTION

Two copies of the Federal W-4 should be completed by each employee. One is to be retained by the Agency and one is to be forwarded to the Comptroller's Office.

CONTENTS

Each Federal W-4 must be completed as follows:

1. Voting County: This is the county in which the employee is registered to vote.
2. Type Full Name: This is to be last name, first name, and middle name or initial. (The name must be legible.)
3. Social Security Number: The number entered here should be taken from the Employee's Social Security card.
4. Date of Birth: Enter date of birth.
5. Legal Address: This is the address the Employee uses in the county in which he is registered to vote including the zip code.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION Payroll	PROCEDURE - PAGE NO.
SUB-SECTION Input Document Procedures	EFFECTIVE DATE
PROCEDURE Federal W-4 Card	REVISION NUMBER

PAGE 2

6. Mailing Address if other than Above: Enter the address to which the Employee's W-2 statement is to be mailed including zip code. If this is the same as the Legal Address, enter "same" in this space.
7. Single-Married: One of these boxes must be checked to indicate marital status.
8. Exemption Questions 1 through 7: Enter the number of entitled exemptions in these spaces (instructions on the back of the Federal W-4).
9. Exemption Question 8: If an employee desires to have an additional Federal Tax Amount withheld, he should enter the dollar amount to be withheld per pay period. This amount is in addition to the amount calculated by using the marital status, number of exemptions claimed and Federal Tax Tables.
10. Date: Enter the date the Federal W-4 is signed.
11. Signed: Employee must sign both copies of the Federal W-4.
12. Date, Pay Code, Position Classification: This area is to be completed by the employing agency. The date must be the first date for which the employee is being paid. The Pay Code reflects the payroll voucher on which the employee is being paid. Position Classification is the position classification number assigned to the title for which the employee is hired (optional).
13. Name Change, Address Change, Exemption Change: When submitting a Federal W-4 to change name, address or exemptions, the appropriate change box must be checked. When submitting a name change, the new name is to be entered in the specified blank and the name as it appeared on the original W-4 is to be entered above the new name.
14. For changes other than those listed above, write the word "Change" on the left border of the W-4 card.

NOTE:

If an employee desires to have a percentage of his salary withheld for taxes, this must be so indicated on the Federal W-4. A check will be made by the Comptroller's Office to assure that the percentage is equal to the minimum tax required relating to marital status and exemptions claimed.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	Payroll	PROCEDURE - PAGE NO.
SUB-SECTION	Input Document Procedures	EFFECTIVE DATE
PROCEDURE	Federal W-4 Card	REVISION NUMBER

PAGE 3

DISPOSITION OF UNACCEPTABLE W-4s:

All W-4s will be reviewed by the payroll section of the Comptroller's Office. W-4s which are incomplete, improperly filled out or illegible will be returned to the agency for correction.

EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE
PLEASE TYPE

Voting County 1

Type Full Name 2

Social Security No. 3

Date of Birth 4

Legal Address 5

City _____ State _____

Zip Code _____

14 Mailing Address if Other Than Above 6

City _____ State _____

Zip Code _____

7 SINGLE MARRIED

DATE	PAY CODE	POS. CLASS
	<u>12</u>	

Name Change
 Address Change
 Exemptions Change

EMPLOYEE.
File this form with your employer. Otherwise, he must withhold U. S. income tax from your wages without exemption.
EMPLOYER:
Keep this certificate with your records. If the employee is believed to have claimed too many exemptions, the District Director should be so advised.

- If you expect to owe more tax than will be withheld, you may either claim fewer or zero exemptions or ask for additional withholding on line 8.
- 1 Personal exemption for yourself. Write "1" if claimed.
 - 2 If married, personal exemption for your wife (or husband) if not separately claimed by her (or him). Write "1" if claimed.
 - 3 Special withholding allowance. (See instruction 2.) Write "1" if claimed.
 - 4 Exemptions for age and blindness (applicable only to you and your wife but not to dependents):
 - (a) If you or your wife will be 65 years of age or older at the end of the year, and you claim this exemption, write "1"; if both will be 65 or older, and you claim both of these exemptions, write "2"
 - (b) If you or your wife are blind and you claim this exemption, write "1"; if both are blind, and you claim both exemptions, write "2"
 - 5 Exemptions for dependents. (Do not claim an exemption for a dependent unless you are qualified under instruction 5.)
 - 6 Additional withholding allowances for itemized deductions. See table on reverse.
 - 7 Add the exemptions and allowances (if any) which you have claimed above and enter total.
 - 8 Additional withholding per pay period under agreement with employer.

I CERTIFY that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

13 (Date) 10 19____ (Signed) 11

3. Special Withholding Allowance - Each single person, and each married person whose spouse is not also employed, is entitled to one "special withholding allowance." This allowance may not be claimed by either husband or wife when both are employed or by any employee who has two or more concurrent jobs.

6. For Table - Refer to reverse side of Form W-4 (Rev. Dec. 1971). There is insufficient space to print the tables on this card.