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

SUBJECT: Form W-4 Reminder

Exemption from income tax withholding must be claimed annually on Form W-4, Federal/Illinois W-4 Employee's Withholding Exemption Certificate (Comptroller form C-25.1). All Agencies must remind their employees who claimed exemption from income tax withholding in 1993 that their Form W-4 claiming exemption expires on December 31, 1993. If the employee is eligible and wishes to continue claiming exemption, a new Form W-4 claiming exemption must be submitted by February 15, 1994. If the employee expects to incur income tax liability in 1994, a new Form W-4 must be submitted by December 1, 1993. If a new form is not received by February 15, 1994, withhold as if the employee is single claiming zero exemptions.

In addition, the loss of an exemption that affects withholding at the beginning of the next taxable year, such as a divorce or the loss of a dependent, should be reflected by an amended Form W-4 on or before December 1. If the change occurs in December, the new Form W-4 must be furnished within 10 days of the day on which the change occurs.

Copies of Forms W-4 must be filed with the Comptroller's Office.

Additional information concerning Form W-4 can be found in CUSAS Procedure 23.20.05 or in Publication Circular E, Employer's Tax Guide, which can be obtained from the Internal Revenue Service. Questions regarding this bulletin should be referred to Nancy Smith or Dan Steven at (217) 782-4758