

## Complete Employment Forms

When you begin a new job, you will be asked to complete a Form I-9 and a Form W-4. Practice completing these forms in this activity.

### **FORM I-9**

Use the attached Form I-9 for this part of the assignment.

1. Complete the employee portion of the form at the top of the page using your information. To keep your social security number private, use 000-22-1111 as the number.

### **FORM W-4**

Use the attached Form W-4 for this part of the assignment.

2. Complete the Employee's Withholding Allowance Certificate portion of the form using your information. To keep your social security number private, use 000-22-1111 as the number. For this activity, indicate that you are single, and claim one exemption.

Department of Homeland Security  
U.S. Citizenship and Immigration Services

**Form I-9, Employment  
Eligibility Verification**

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

**ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.

**Section 1. Employee Information and Verification** *(To be completed and signed by employee at the time employment begins.)*

|                                  |       |                |                                |
|----------------------------------|-------|----------------|--------------------------------|
| Print Name: Last                 | First | Middle Initial | Maiden Name                    |
| Address (Street Name and Number) |       | Apt. #         | Date of Birth (month/day/year) |
| City                             | State | Zip Code       | Social Security #              |

**I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.**

I attest, under penalty of perjury, that I am (check one of the following):

- A citizen of the United States
- A noncitizen national of the United States (see instructions)
- A lawful permanent resident (Alien #) \_\_\_\_\_
- An alien authorized to work (Alien # or Admission #) \_\_\_\_\_ until (expiration date, if applicable - month/day/year)

|                      |                       |
|----------------------|-----------------------|
| Employee's Signature | Date (month/day/year) |
|----------------------|-----------------------|

**Preparer and/or Translator Certification** *(To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.*

|   |            |
|---|------------|
| Preparer's/Translator's Signature                       | Print Name |
| Address (Street Name and Number, City, State, Zip Code) |            |
| Date (month/day/year)                                   |            |

**Section 2. Employer Review and Verification** *(To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)*

| List A                          | OR | List B | AND   | List C |
|---------------------------------|----|--------|-------|--------|
| Document title: _____           | OR | _____  | _____ | _____  |
| Issuing authority: _____        |    | _____  | _____ | _____  |
| Document #: _____               |    | _____  | _____ | _____  |
| Expiration Date (if any): _____ |    | _____  | _____ | _____  |
| Document #: _____               |    | _____  | _____ | _____  |
| Expiration Date (if any): _____ |    |        |       |        |

**CERTIFICATION:** I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) \_\_\_\_\_ and that to the best of my knowledge the employee is authorized to work in the United States. (State employment agencies may omit the date the employee began employment.)

|   |            |                       |
|---|------------|-----------------------|
| Signature of Employer or Authorized Representative  | Print Name | Title                 |
| Business or Organization Name and Address (Street Name and Number, City, State, Zip Code) |            | Date (month/day/year) |

**Section 3. Updating and Reverification** *(To be completed and signed by employer.)*

|                             |  |
|-----------------------------|--|
| A. New Name (if applicable) | B. Date of Rehire (month/day/year) (if applicable) |
|-----------------------------|--|

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.

|                       |                   |                                 |
|-----------------------|-------------------|---------------------------------|
| Document Title: _____ | Document #: _____ | Expiration Date (if any): _____ |
|-----------------------|-------------------|---------------------------------|

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

|  |                       |
|--|-----------------------|
| Signature of Employer or Authorized Representative | Date (month/day/year) |
|--|-----------------------|

# Form W-4 (2015)

**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 2015 expires February 16, 2016. 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 \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

**Exceptions.** An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

**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 2015. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

**Future developments.** Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at [www.irs.gov/w4](http://www.irs.gov/w4).

## Personal Allowances Worksheet (Keep for your records.)

|          |   |          |               |
|----------|---|----------|---------------|
| <b>A</b> | Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .   | <b>A</b> | <u>      </u> |
| <b>B</b> | Enter "1" if: <span style="font-size: 2em; vertical-align: middle;">{</span> <ul style="list-style-type: none"> <li>• You are single and have only one job; or</li> <li>• You are married, have only one job, and your spouse does not work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul> <span style="font-size: 2em; vertical-align: middle;">}</span> . . . . .  | <b>B</b> | <u>      </u> |
| <b>C</b> | Enter "1" for your <b>spouse</b> . 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.) . . . . .   | <b>C</b> | <u>      </u> |
| <b>D</b> | Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .  | <b>D</b> | <u>      </u> |
| <b>E</b> | Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above) . . . . .   | <b>E</b> | <u>      </u> |
| <b>F</b> | Enter "1" if you have at least \$2,000 of <b>child or dependent care expenses</b> for which you plan to claim a credit . . . . .<br>( <b>Note.</b> Do <b>not</b> include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)   | <b>F</b> | <u>      </u> |
| <b>G</b> | <b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> <li>• If your total income will be less than \$65,000 (\$100,000 if married), enter "2" for each eligible child; then <b>less</b> "1" if you have two to four eligible children or <b>less</b> "2" if you have five or more eligible children.</li> <li>• If your total income will be between \$65,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child . . . . .</li> </ul> | <b>G</b> | <u>      </u> |
| <b>H</b> | Add lines A through G and enter total here. ( <b>Note.</b> This may be different from the number of exemptions you claim on your tax return.) ▶   | <b>H</b> | <u>      </u> |

For accuracy, **complete all worksheets that apply.** {

- 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 \$50,000 (\$20,000 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.

}

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

|   |   |   |
|---|---|---|
| Form <b>W-4</b><br>Department of the Treasury<br>Internal Revenue Service   | <h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ <b>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.</b></p> | OMB No. 1545-0074<br><br><div style="font-size: 2em; font-weight: bold; text-align: center;">2015</div>   |
| 1 Your first name and middle initial <span style="float: right;">Last name</span>   |   | 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.<br><b>Note.</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box. |
| 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 replacement card. ▶ <input type="checkbox"/>   |
| 5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)  |   | 5 <u>      </u>   |
| 6 Additional amount, if any, you want withheld from each paycheck . . . . .   |   | 6 \$ <u>      </u>  |
| 7 I claim exemption from withholding for 2015, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b></li> <li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul> If you meet both conditions, write "Exempt" here . . . . . ▶ |   | 7 <u>      </u>   |
| Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.   |   |   |
| <b>Employee's signature</b><br>(This form is not valid unless you sign it.) ▶   |   | <b>Date</b> ▶   |
| 8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)   |   | 9 Office code (optional)  |
|   |   | 10 Employer identification number (EIN)   |