

SOUTHWEST MINNESOTA PRIVATE INDUSTRY COUNCIL, INC.

A Partner in the Minnesota WorkForce Center System

Marshall WorkForce Center
 Lyon County Courthouse
 607 W. Main
 Marshall, MN 56258
 1-800-818-9295
 (507) 537-6236
 (507) 537-6237 TTY/VOICE

YOUTH PROGRAM APPLICATION

Montevideo WorkForce Center
 202 N 1st Street, Suite 100
 Montevideo, MN 56265
 1-800-422-1346
 (320) 269-5561
 (320) 269-8819 TTY/VOICE

Worthington WorkForce Center
 318 - 9th Street PO Box 816
 Worthington, MN 56187-0816
 1-888-234-3708
 (507) 376-3116
 (507) 376-3116 TTY/Voice

Last Name	First	Middle
Telephone Number Home Cell	Birthdate	Age

Please check the services you are requesting:

- | | |
|---|---|
| <input type="checkbox"/> Job Seeking Assistance | <input type="checkbox"/> Post-Secondary Education Assistance |
| <input type="checkbox"/> Job Keeping Skills | <input type="checkbox"/> Work Experience |
| <input type="checkbox"/> Career Exploration | <input type="checkbox"/> Workshops/Training |
| <input type="checkbox"/> Career Assessment | <input type="checkbox"/> Leadership Development Opportunities |

Street Address/PO Box	City	State	Zip
County	Sex (circle one): Male Female	Valid Driver's License: ___ Yes ___ No	Social Security Number
School Presently Attending	Highest Grade Completed	Transportation: ___ Yes ___ No	Primary Language

Race/Ethnicity (check all that apply): <input type="checkbox"/> Amer. Ind/Al. Nat. <input type="checkbox"/> Asian <input type="checkbox"/> Black/African Amer. <input type="checkbox"/> Hispanic <input type="checkbox"/> Hawaiian/Pacific Islander <input type="checkbox"/> White	Family Status: <input type="checkbox"/> Other Family Member <input type="checkbox"/> Independent <input type="checkbox"/> Parent in 1 Parent Family <input type="checkbox"/> Parent in 2 Parent Family <input type="checkbox"/> # of Dependents Under Age 18	Email Address
		Citizenship: <input type="checkbox"/> Citizen <input type="checkbox"/> Eligible, Non Citizen <input type="checkbox"/> Non Citizen

Selective Service <input type="checkbox"/> Required/Registered # _____ <input type="checkbox"/> Not Registered <input type="checkbox"/> Not Required	Education Status <input type="checkbox"/> HS Dropout <input type="checkbox"/> HS Student <input type="checkbox"/> HS Graduate/GED <input type="checkbox"/> Post HS Attendee	Current Labor Force <input type="checkbox"/> Not in Labor Force <input type="checkbox"/> Employed Part-Time <input type="checkbox"/> Employed Full-Time <input type="checkbox"/> Unemployed, Date Last Worked _____ Hourly Wage of Last Job \$ _____
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Check All That Apply: <input type="checkbox"/> Recovering Chemically Dependent* <input type="checkbox"/> Foster Child* <input type="checkbox"/> Eligible For or Receiving Food Stamps (Family) <input type="checkbox"/> MFIP Recipient <input type="checkbox"/> Emotionally or Physically Challenged* <input type="checkbox"/> Current IEP on File with School *	<input type="checkbox"/> Pregnant or Parenting Youth <input type="checkbox"/> Receiving Group Home and/or Social Services <input type="checkbox"/> Attending Alternative School <input type="checkbox"/> Currently on Probation <input type="checkbox"/> Limited English Speaking <input type="checkbox"/> Runaway Youth <input type="checkbox"/> Homeless Youth <input type="checkbox"/> Other: Explain _____
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*Under this category, you are considered a family of one. Please indicate this on the income statement on this application and list only applicant's income.

Future Job/Career Goals:

What work experience and/or job related skills do you possess?

Have you been a participant of the PIC Youth Programs before? _____ If so, when and where did you work?

CONFIDENTIAL Family Income Statement - This portion must be complete to determine eligibility.

Family Size: _____ (The number of people your family claimed for income tax purposes.)

If you or any member of your household are currently receiving any of the following, please fill in the total amount per month.

Supplemental Security Income	\$ _____/month	SS Survivors Benefits	\$ _____/month
Refugee Assistance	\$ _____/month	*Spousal Support	\$ _____/month
Re-employment Insurance	\$ _____/month	*Rental Income	\$ _____/month
Worker's Compensation	\$ _____/month	*Retirement Pension	\$ _____/month
SS Disability Benefits	\$ _____/month	*Armed Forces Retirement	\$ _____/month

GROSS Income Family Breakdown:

~List GROSS income for each member of your family for the last 6 months, if any. Do not include any amounts listed above.

~List only those members included in "family size" (Above).

~Verification of this income in the form of check stubs or a statement from the employer is required and must be included. If you are self-employed, a copy of your most recent income tax form 1040 is the only verification required.

Name of Family Member	Age	Relation	Employer	Gross Income-Last 6 Months
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Required Documentation (Return your application with this documentation)

___ Verification of Social Security Number (Photo copy of Social Security Card or previous W-2)

___ Verification of Birth Date (Photo Copy of Birth Certificate or School Record)

___ Photo copy of Driver's License, Permit or School Record

___ Completed W-4 Form

___ Eligibility Verification (documentation supporting the areas you checked on the front of the application, ie: copy of IEP, etc.)

___ Eligibility - Income Verification

Wage Earners: Photo copy of pay stubs or Statement of gross earnings from your employer for last 6 months.

Self-Employed: Photo copy of the front page of your most recent 1040 tax return.

Public Assistance: (Food Stamps, MFIP, SSI) Written verification from case worker.

Worker's Compensation or Re-Employment Insurance: Photo copy of benefits received for last 6 months.

Other Income: (Rental, Alimony, Social Security, Pension, Etc.) Photo copy of stubs for last 6 months.

List one person who does not live in your household but will always know how to contact you.

Name: _____ Phone: _____

Address: _____ Relationship to You: _____

Follow-Up Agreement

You will be contacted 3, 6, 9 and 12 months following the closing of your case file. The information you provide will help us measure the effectiveness of the program. This information will be kept confidential. If we are unable to reach you by using your contact information, we will contact the individual listed on your application who does not live with you but will always know how to contact you.

I voluntarily agree to provide information requested in the follow-up surveys or interviews following the closing of my case file. I also agree and give my permission for present or future employers and educational institutions to release information to SW MN PIC regarding my employment, training and/or earnings.

Consent to Share Wage & Employment Information

I agree that the Minnesota Department of Employment and Economic Development may release information on my wages and employment contained on the state's Wage Detail files to SW MN PIC. I understand this is private information.

I understand the SW MN PIC will use this information ONLY for the following four purposes; preparing audit reports, auditing Youth Programs or SW MN PIC, reviewing my eligibility for SW MN PIC employment and training program, and/or learning how well the Youth Programs are helping people like me.

I understand that Minnesota state law does not allow SW MN PIC to use this information for any other purpose. This information may not be shared by SW MN PIC without my consent. This consent goes into effect today. This approval expires after three years from the time I leave the Youth Programs. I may cancel this consent in writing at any time.

___ Yes, I agree to the sharing of wage and employment information.

___ No, I do not agree to the sharing of wage and employment information.

Form W-4 (2011)

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 2011 expires February 16, 2012. 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 may 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. 919, How Do I Adjust My Tax Withholding, 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. 919 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. 919 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. 919 to see how the amount you are having withheld compares to your projected total tax for 2011. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A	<u> </u>			
B	Enter "1" if: <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> <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. </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table>	{	<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	<u> </u>
{	<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. 	}				
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	<u> </u>			
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D	<u> </u>			
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E	<u> </u>			
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	<u> </u>			
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 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 plus "1" additional if you have six or more eligible children	G	<u> </u>			
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	<u> </u>			
	For accuracy, complete all worksheets that apply. <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> <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 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. </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table>	{	<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 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. 	}		
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----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ 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.</p>	OMB No. 1545-0074 2011
1 Type or print your first name and middle initial.	Last name	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. Note. 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)	6 Additional amount, if any, you want withheld from each paycheck	5 <u> </u> 6 \$ <u> </u>
7 I claim exemption from withholding for 2011, and I certify that I meet both of the following conditions for exemption. • 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 ▶		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.		
Employee's signature (This form is not valid unless you sign it.) ▶		Date ▶
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)

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2011 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$11,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,500 \text{ if head of household} \\ \$5,800 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter “-0-”	3	\$ _____
4	Enter an estimate of your 2011 adjustments to income and any additional standard deduction (see Pub. 919)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2011 Form W-4 Worksheet</i> in Pub. 919.)	5	\$ _____
6	Enter an estimate of your 2011 nonwage income (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter “-0-”	7	\$ _____
8	Divide the amount on line 7 by \$3,700 and enter the result here. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, page 1	9	_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3”	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____
Note. If line 1 is less than line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2011. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2010. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$5,000 -	0	\$0 - \$8,000 -	0	\$0 - \$65,000	\$560	\$0 - \$35,000	\$560
5,001 - 12,000 -	1	8,001 - 15,000 -	1	65,001 - 125,000	930	35,001 - 90,000	930
12,001 - 22,000 -	2	15,001 - 25,000 -	2	125,001 - 185,000	1,040	90,001 - 165,000	1,040
22,001 - 25,000 -	3	25,001 - 30,000 -	3	185,001 - 335,000	1,220	165,001 - 370,000	1,220
25,001 - 30,000 -	4	30,001 - 40,000 -	4	335,001 and over	1,300	370,001 and over	1,300
30,001 - 40,000 -	5	40,001 - 50,000 -	5				
40,001 - 48,000 -	6	50,001 - 65,000 -	6				
48,001 - 55,000 -	7	65,001 - 80,000 -	7				
55,001 - 65,000 -	8	80,001 - 95,000 -	8				
65,001 - 72,000 -	9	95,001 -120,000 -	9				
72,001 - 85,000 -	10	120,001 and over	10				
85,001 - 97,000 -	11						
97,001 -110,000 -	12						
110,001 -120,000 -	13						
120,001 -135,000 -	14						
135,001 and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Minnesota Employee Withholding Allowance/Exemption Certificate

Employees

If you are claiming the same number of Minnesota allowances as federal and the number claimed is 10 or less, do not complete this form.

However, you must complete and provide your employer with Form W-4MN if you:

- claim fewer Minnesota withholding allowances than your federal allowances (your Minnesota allowances cannot exceed the number of your federal allowances),
- claim more than 10 Minnesota withholding allowances,
- want additional Minnesota withholding deducted from your pay each pay period, or
- claim to be exempt from federal withholding or claim to be exempt from Minnesota withholding.

Employee Information

Employee's first name and initial	Last name	Employee's Social Security number
Permanent address		Marital status (check one box) <input type="checkbox"/> Single; Married, but legally separated; or Spouse is a nonresident alien <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate
City	State Zip code	

Employees: Read instructions on back, complete Section 1 or Section 2, sign and give the completed form to your employer.

Minnesota allowances

Section 1 – Determining Minnesota allowances

Complete Section 1 if you claim fewer Minnesota allowances than your federal allowances, AND/OR if you want additional Minnesota withholding deducted each pay period.

- 1 Total number of federal allowances claimed on federal Form W-4 **1** _____
- 2 Total number of Minnesota allowances (line 2 cannot be more than line 1) **2** _____
- 3 Additional Minnesota withholding you want deducted each pay period **3** \$ _____

Exempt from Minnesota withholding

Section 2 – Exemption from Minnesota withholding for calendar year: _____

Complete Section 2 if you claim to be exempt from Minnesota income tax withholding (see Section 2 instructions for qualifications). If applicable, check one box below to indicate the reason why you believe you are exempt:

- I meet the requirements and claim exempt from both federal and Minnesota income tax withholding.
- Even though I did not claim exempt from federal withholding, I claim exempt from Minnesota withholding because I had no Minnesota income tax liability last year, I received a refund of all Minnesota income tax withheld, AND I expect to have no Minnesota income tax liability this year.
- My spouse is a military service member assigned to a military location in Minnesota, my domicile (legal residence) is in another state, AND I am in Minnesota solely to be with my spouse. My state of domicile is _____.

I certify that all information provided in Section 1 or Section 2 is correct. I understand there is a \$500 penalty for filing a false withholding allowance/exemption certificate.

Sign here

Employee's signature	Date	Daytime phone
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Employees: Give the completed form to your employer.

Employers

If you are required to send a copy of this form to the Department of Revenue (see instructions), enter the employer information below and mail this form to: Minnesota Revenue, Mail Station 6501, St. Paul, MN 55146-6501. A \$50 penalty may be assessed for each required Form W-4MN not filed with the department.

Keep a copy for your records.

Employer Information

Name of employer	Federal employer ID number (FEIN)	Minnesota tax ID number
Address	City	State Zip code

Questions? Website: www.taxes.state.mn.us. Email: withholding.tax@state.mn.us.
 Phone: 651-282-9999 or 1-800-657-3594. TTY users: Call 711 for Minnesota Relay

Instructions for Form W-4MN

If you are claiming the same number of Minnesota allowances as federal and the number claimed is 10 or less, there is no need for you to complete this form.

Employee instructions

When to complete

After you determine the number of federal withholding allowances to claim on federal Form W-4, you must decide the number of Minnesota withholding allowances to claim.

If you claim the same number of Minnesota withholding allowances as federal and the number of allowances are 10 or less, you do not need to complete Form W-4MN. Your employer will use the same number as on your federal Form W-4 to determine the amount of Minnesota income tax to withhold from your pay.

You must complete Form W-4MN and provide it to your employer, if you:

- choose to claim fewer Minnesota withholding allowances than for federal purposes (Minnesota allowances cannot exceed the number of federal allowances),
- request additional Minnesota withholding be deducted each pay period,
- claim more than 10 Minnesota withholding allowances, or
- claim to be exempt from Minnesota income tax withholding and you reasonably expect your wages to exceed \$200 per week. (For criteria, see the instructions for Section 2.)

Note: If you claim more than 10 Minnesota allowances, or claim exempt from Minnesota withholding and you expect your wages to exceed \$200 per week, your employer is required to provide copies of your completed Form W-4MN to the department.

Due dates

Consider completing a new Form W-4MN whenever your personal or financial situation changes. If you have not had sufficient income tax withheld from your pay, interest and/or penalty charges may be assessed when you file your individual income tax return.

If you claim exempt from Minnesota withholding tax (Section 2), you must provide your employer with a new Form W-4MN by February 15 of each year.

Section 1 – Minnesota allowances

Do not claim more than the correct number of allowances. If you claim every allowance to which you are entitled and you still expect to owe more income tax for the year than will be withheld, you may:

- increase your withholding by claiming fewer allowances, or

- enter into an agreement with your employer to have additional amounts withheld (see line 3 instructions).

Line 3. If you claim no Minnesota allowances on line 2, and you still expect to have a balance due on your tax return for the year, you may ask your employer to withhold an additional amount of tax each pay period. If your employer agrees, enter the additional amount you want withheld from each paycheck on line 3.

Section 2 – Minnesota exemption

If you are exempt from Minnesota withholding, your employer will not withhold Minnesota income tax from your pay. To claim exemption, you must meet one of the following requirements:

- You meet the federal requirements, you claim exempt from federal withholding on Form W-4, and you also want to claim exempt from Minnesota withholding.
- You had no Minnesota income tax liability in the prior year, you received a full refund of Minnesota tax withheld, and you expect to have no Minnesota income tax liability for the current year.
- You qualify as exempt from Minnesota withholding under the Soldiers and Sailors Civil Relief Act. To qualify, you must be the spouse of a military member assigned to duty in Minnesota, be domiciled in another state and be present in Minnesota solely to be with your active duty military member spouse.

If you claim exempt and your wages are expected to exceed \$200 per week, your employer is required to furnish a copy of Form W-4MN to the department. We may contact you if we need additional information.

Signature

You are required sign this form. Minnesota law imposes a penalty of \$500 for filing a false withholding allowance/exemption certificate.

Use of information

All information on Form W-4MN is private by state law. It cannot be given to others without your consent, except to the Internal Revenue Service and to other states that guarantee the same privacy. Your name, address and Social Security number are required for identification. Information about your withholding allowances is required to determine your correct tax. We ask for your phone number so we can call you if we have a question.

Employer instructions

All new employees must complete federal Form W-4 when they first begin work for you. If the employee claims the same number of Minnesota allowances as federal and does not request additional or claim exempt from Minnesota withholding, there is no need for the employee to complete Form W-4MN. Use the same number of allowances when determining Minnesota withholding.

If the employee does not give you a completed Form W-4 or Form W-4MN before the first wage payment, withhold Minnesota tax as if the employee is single with zero withholding allowances. You are not required to verify the number of withholding allowances claimed by each employee.

You should honor each Form W-4MN you receive unless we notify you otherwise or if the employee claims more Minnesota than federal withholding allowances. If the employee claims more Minnesota than federal withholding allowances, use the number of federal withholding allowances to determine the Minnesota withholding.

For more complete information, see *When to complete* and *Due dates* under *Employee instructions*. Keep all forms in your records.

When to send copies of Form W-4MN to the department

You must send copies of Form W-4MN to the department if the employee:

- claims more than 10 Minnesota withholding allowances; or
- claims to be exempt from Minnesota withholding and you reasonably expect the employee's wages to exceed \$200 per week (*Exception:* if the employee is a resident of a reciprocity state and has completed Form MWR); or
- you believe the employee is not entitled to the number of allowances claimed.

Mail to: Minnesota Revenue, Mail Station 6501, St. Paul, MN 55146-6501.

A \$50 penalty may be assessed for each required Form W-4MN not filed with the department.