A. Federal & State W-4 Forms:

1. The **Form W-4** and **MO W-4**, Employee's Withholding Allowance Certificates, are important documents because they communicate to the District the tax status of an employee. The information provided on a W-4 directly affects the amount of federal or state taxes that are withheld from an employee’s wages.

2. If an employee needs to make a change on federal withholding taxes, a new **Form W-4** should be completed as follows (see sample):

   a) At the top of the form, enter the employee’s CPS ID number.

   b) Fields “A” through “H” are not required to be completed. This is a worksheet that the employee may want to use.

   c) In field “1”, type or print employee’s first name, middle initial, last name and complete address.

   d) In field “2”, enter employee’s social security number.

   e) In field “3”, check the appropriate box.

   f) In field “4”, check the box if employee’s last name differs from what is on the employee’s social security card.

   g) In field “5”, the employee should enter the total number of allowances they are claiming.

   h) In field “6”, the employee should enter the additional amount to be withheld from each paycheck.

   i) In field “7”, if the employee is claiming exemption from withholding taxes, enter “EXEMPT” in this field.

   j) **EMPLOYEE’S SIGNATURE:** The employee must sign and date the **Form W-4**.

   k) Fields “8”, “9” and “10” are to be completed by the Business Services office.
PROCEDURE NO. 520
DATE 07/01/98
REVISION NUMBER 12
REVISION DATE 05/01/14

Subject: CHANGE OF W-4

FORM W-4 (Federal)

The employee is entitled to supplementary wages that exceed $13,000.

**Personal Allowances Worksheet**

- **A** Enter "F" for yourself if no one else can claim you as a dependent.
- **B** Enter "F" for your spouse, if you are married, and your spouse is not claimed as a dependent by anyone else.
- **C** Enter "F" for your parents or other relatives, if only your parents or relatives are dependent.
- **D** Enter number of dependents (other than your spouse or parent).
- **E** Enter "F" if you will file as head of household, based on your dependents and your income.
- **F** Enter "F" if you have at least $1,000 of itemized expenses, including child care expenses, interest, and charitable donations.
- **G** Enter "F" if you have at least $1,000 of itemized expenses, including child care expenses, interest, and charitable donations.
- **H** Enter "F" if you have at least $1,000 of itemized expenses, including child care expenses, interest, and charitable donations.

**Employee's Withholding Allowance Certificate**

1. Your social security number:
2. Your income:
3. Your marital status:
4. Your dependents:
5. Your state income tax rates:
6. Your federal income tax rates:
7. Your exemption claimed:
8. Your tax withheld:
9. Your tax liability:
10. Your tax due:

Under penalties of perjury, we affirm that this information is true to the best of our knowledge and belief.

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1013W20 5-2001W
3. If an employee needs to make a change on state withholding taxes, a new **MO W-4** should be completed as follows (see sample):

   a) At the top of the form, enter the employee’s CPS ID number.

   b) **FULL NAME**: The employee’s full name.

   c) **SOCIAL SECURITY NUMBER**: The employee’s social security number.

   d) **MARITAL STATUS**: Check the appropriate box.

   e) **HOME ADDRESS**: The number and street or rural route address of the employee.

   f) **CITY OR TOWN, STATE AND ZIP CODE**: The city or town, state and zip code of the employee.

   g) In fields “1” through “3”, the employee should enter the numbers as they correspond to his/her status.

   h) In field “4”, the employee may claim additional allowances.

   i) In field “5”, the employee should enter the total number of allowances they are claiming.

   j) In field “6”, enter additional amount, if any, to be deducted from each paycheck.

   k) In field “7”, if the employee is claiming exemption from withholding taxes, enter “EXEMPT” in this field.

   l) **EMPLOYEE’S SIGNATURE**: The employee must sign the W-4 form.

   m) **DATE**: The date the form is completed.

4. Completed W-4 forms should be sent to Payroll at Business Services for processing.
**Subject: CHANGE OF W-4**

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**MO W-4 (State)**

- **First Name:** [Space for First Name]
- **Last Name:** [Space for Last Name]
- **Social Security Number:** [Space for Social Security Number]
- **City or Town:** [Space for City or Town]
- **Zip Code:** [Space for Zip Code]
- **State:** [Space for State]

### Form W-4 Information

1. **Allowance For Yourself:** Enter 1 for yourself if your filing status is single, married, or head of household.
2. **Allowance For Your Spouse:** Enter any number you wish. If you enter 0, it is entered for your spouse.
3. **Allowance For Dependents:** Enter the number of dependents you claim on your tax returns. Do not claim yourself or your spouse or dependents that you have listed on your tax returns.
4. **Additional Allowance:** You may claim additional allowances if your filing status is eligible or if you have other tax deductions that would lower your tax. Enter the number of additional allowances you wish to claim.
5. **Total Allowance:** The sum of the above amounts is the number of allowances claimed.

### Allowance Table

<table>
<thead>
<tr>
<th>Allowance For Yourself</th>
<th>Allowance For Your Spouse</th>
<th>Allowance For Dependent</th>
<th>Additional Allowance</th>
<th>Total Allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>1</td>
<td>0</td>
<td>2</td>
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</tr>
<tr>
<td>3</td>
<td>2</td>
<td>0</td>
<td>3</td>
<td>5</td>
</tr>
</tbody>
</table>

**Example:** If you claim 1 allowance for yourself and 1 allowance for your spouse, the total allowance is 2.

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**Note:** The information provided is a sample and may not reflect all the requirements or details for a formal W-4 form. Always consult the most recent guidelines or resources for the specific requirements and instructions.