

## New Hire Paperwork Instructions

Welcome to Sunset Air, INC! We are happy that you have accepted employment with our company. Please complete the following employee paperwork. We need all information complete and accurate to expedite the new hire process and ensure that all the information is in our system for payroll procedures. Lack of information or incomplete paperwork could delay our ability to process your payroll.

You need to fill out the following forms:

- W-4: Required to run payroll. Please complete the bottom portion (sections 1 -7; be sure to complete line 5) and sign and date. Section 8 will be completed by Sunset Air.
- I-9: Required to be eligible to maintain employment. Complete section 1 (top section only) sign and date. On your first day of employment you must bring your documentation from the *list of acceptable documents* to provide proof of eligibility to work in the U.S. and present the documentation to your supervisor along with the I-9 form. Sunset Air will complete section 2.  
*If you can not provide the "acceptable documentation" on the first day of employment you will have 3 business days to provide Sunset Air with either the required documents or a receipt of your request to obtain the required documents from the issuing authority of those documents.*
- Employee Elective Contribution: This is a supplemental pension plan and is completely optional.
- CPR & First Aid form: For Safety tracking and job site compliance.
- Payroll Direct Deposit: This is required to process payroll and you must have a bank account (checking or savings). This is not optional, we require all employees to be paid by direct deposit. You MUST provide us with either a voided check or a deposit slip or a copy of a check or deposit slip. If you do not have a bank account you will need to open one prior to you getting paid.

\*\*\*\*\* *Incomplete paperwork will delay your paycheck* \*\*\*\*\*

- Light Duty - Return to work policy: Read, sign and date.
- Employee Handbook Form: Please read, sign and date.
- Confidentiality Agreement: Read, sign and date

Included in your paperwork is the Sunset Air, INC employee handbook. This is your guide to company policies and procedures. It is important that you read this and understand your responsibilities as an employee of Sunset Air, INC. If you have any questions or comments regarding the employee manual or Sunset Air, INC policy please contact the Human Resources Department.

You must also provide copies of the following:

1.) Photo copy of your valid Washington State Drivers License

*Required for you to be eligible to drive a company vehicle and process the driving record check.*

2.) Photo copy of the document provided for the I-9 form to prove eligibility to work in the United

States. (*i.e. Social Security Card, US passport, Permanent Resident Card, Alien registration receipt card, US citizen ID card, etc*) See page 3 of the I-9 Forms for acceptable documents

*Employment with Sunset Air, INC is contingent on the ability to pass a pre-employment driving record check and pre-employment drug screen.*

Please forward all paperwork and questions to: Karen Johnson / Human Resources Dept. Phone: 360-456-4956 / Fax: 360-456-4990

E-mail: [hr@sunsetair.com](mailto:hr@sunsetair.com)





**CONFIDENTIALITY AGREEMENT**

This Agreement is made between \_\_\_\_\_ ("EMPLOYEE") and **Sunset Air, INC** on this date: \_\_\_\_\_. The parties to this Agreement wish to execute an agreement concerning confidentiality; therefore, they agree as follows:

Employee acknowledges and understands that during the time of employment, the Employee will have access to confidential and proprietary information relating to Sunset Air, INC business. This confidential and proprietary information includes, but is not limited to: (A) financial data, compensation data, marketing plans, pricing information and strategies and business plans; (B) personnel information regarding officers, directors, employees and customers; (C) pricing and technical data and specifications from vendors, suppliers, customers and Sunset Air, INC; (D) customer lists and contact information.

1. Employee will hold the confidential and proprietary information received from Sunset Air, INC in strict confidence and shall exercise a reasonable degree of care to prevent disclosure to others.
2. Employee will not disclose or divulge either directly or indirectly the confidential and proprietary information to others unless first authorized to do so in writing by Sunset Air, INC.
3. Employee will not reproduce the confidential and proprietary information nor use this information commercially or for any purpose other than the performance of his/her duties for Sunset Air, INC.
4. Employee will, upon the request or upon termination of his/her relationship with Sunset Air, INC, return all confidential and proprietary information belonging to Sunset Air, INC. Employee agrees that he/she will not, during the term of employment, or at any time after termination of employment, use, disclose or publish any confidential or proprietary information of Sunset Air, INC without the prior written consent of Sunset Air, INC, except as required in the performance of Employee's job duties while employed at Sunset Air, INC.

Jurisdiction and venue: This agreement shall be governed by and construed in accordance with the laws of the State of Washington without consideration of its conflicts of laws principles. If any suit is brought to enforce the provisions of this Agreement, the parties agree that jurisdiction shall be in the state or federal courts located in Thurston County, Washington.

Severability: If any provisions of this Agreement are held to be invalid or unenforceable the remaining provisions of the Agreement shall nevertheless continue to be fully valid and enforceable.

Employee represents and warrants that they are not under any preexisting obligations inconsistent with the provisions of this Agreement. Signing below signifies that the Employee agrees to the terms and conditions of the agreement stated above.

\_\_\_\_\_  
EMPLOYEE SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PRINT NAME

## **Sunset Air, INC: Light Duty Return to Work Policy:**

Sunset Air, Inc. has a return-to-work policy for our injured workers. If you are injured on the job and a medical professional determines you are unable to perform your normal work duties, Sunset Air, INC will create a modified light duty position for you to work while recovering from your injury.

If you suffer from a serious or life threatening injury call 911 immediately! If possible notify your supervisor or a co-worker for help. If you suffer from a non-life threatening injury then you must report your injury to your supervisor AND the Human Resources Department as well as document the injury on an employee accident report. If you require medical treatment you must take the injury packet that was provided to you at the time of hire and is also obtainable from your supervisor or located in the company vehicle (glove box) and on the company website to your physician. You will be expected to have your doctor complete this paperwork and you must then return it to your supervisor or the Human Resources department immediately following your appointment.

We will have sedentary light duty work available. We will tailor light duty work to fit within the physical restrictions your doctor provides. We are also able to adjust your work schedule if necessary. After seeing your physician you will be expected to do one of the following if you are unable to return to your regular job:

1. Within 24 hours or your doctor's visit, provide written documentation from your physician stating you are completely unable to work, and not capable of light duty in any capacity. This must be provided to the Human Resources Department. If you are not mobile, you may have this faxed to our office at (360) 456-4990. If you do not have access to a fax machine, you must call Karen Johnson (HR Dept) at (360) 456-4956 and provide the name and telephone number of the physician certifying your inability to work so that we may verify this information.

**OR**

2. If you have been released for light duty, you must contact Karen Johnson and your direct supervisor immediately following your doctor appointment. You will be expected to advise us of your work restrictions and report for light duty work at the beginning of your next regularly scheduled shift, or the following day if between Monday through Friday. Even if you cannot reach Karen Johnson by telephone, you will still be expected to report for light duty work as directed above. When reporting for light duty work, you must bring the doctor's written documents outlining your work restrictions so that you can be placed appropriately. You are responsible for providing an updated (written) work status immediately following each subsequent doctor's appointment. Such responsibility shall remain in effect, on a continuing basis, until you have been released to full (unrestricted) duties.

If you choose to decline a light duty job offer, you will not be paid for your time away from work and you will not be eligible for time loss compensation from the Department of Labor & Industries. The medical claims and cost will still be covered by the Department of L & I. If you decide not to return to light duty work as specified in this policy, it could be considered a voluntary quit on your part, unless otherwise approved by the Human Resources Department.

Since we are able to accommodate even strict sedentary restrictions, once you have been released for light work, any absences from work not properly documented by your physician will be unpaid. All time off for doctor appointments will be unpaid. You are expected to work your shift entirely and any time away from light duty work, including leaving early, must be pre-approved by your supervisor. You will be required to follow all other company policies and procedures, and be subject to the same disciplinary action(s) while on light duty.

All company policies and procedures apply while working modified duty. You will be subject to standard disciplinary actions and procedures should you fail to abide by such policies, up to and including termination.

\_\_\_\_\_ Employee Signature acknowledging receipt of this policy

\_\_\_\_\_ Print Name \_\_\_\_\_ Date Signed

**NORTHWEST SHEET METAL WORKERS  
SUPPLEMENTAL PENSION TRUST**



**EMPLOYEE ELECTIVE CONTRIBUTIONS**

I hereby authorize my employer SUNSET AIR INC to deduct the amount indicated below from my hourly wage (as deferred income) effective on (date) \_\_\_\_\_. Effective Date may only be March 1 or September 1 unless you are a new employee.

I realize that I may cancel the option by giving thirty (30) days advance notice to my employer; or I may change the amount of my deduction on Open Periods (March 1<sup>st</sup> or September 1<sup>st</sup>).

<b>Section 4 Employee Elective Contributions</b>	
Name _____ (please print)	
SSN _____	
<b>Deduction Amount \$ _____ per hour. The maximum amount per hour is \$7.00 per hour.</b>	
<b>Deduction Amount \$ _____ per hour for employees 50 years old or over. The maximum amount per hour is \$9.00 per hour.</b>	
Signature _____	Date signed _____

Present this completed form to your employer, who will in turn forward a copy to the Administration Office with the first transmittal of your elective contribution.

<b>FOR EMPLOYER</b>	
Please acknowledge implementation of this request by completing the following:	
Business Name _____	
Date Received _____	
Date first deduction _____	
Signature _____	Date _____
and forward a copy to the Administration Office at:	
Mail completed form to: <b>NORTHWEST SHEET METAL WORKERS SUPPLEMENT PENSION TRUST PO BOX 5433 SPOKANE, WA 99205</b>	

If you have questions regarding this form or the Plan, please do not hesitate to contact the Trust Office at (509) 534-0600 or 1-800-872-8979.

**SUNSET AIR AUTHORIZATION FOR PAYROLL DIRECT DEPOSIT**

**EMPLOYEE INFORMATION:**

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**AUTHORIZATION:**

I authorize Sunset Air, Inc. to send the net amount due from payroll to the bank(s) or other financial institution(s) indicated below for direct deposit to my account.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

**BANKING/FINANCIAL INSTITUTION INFORMATION**

Please list in the order you want funds distributed:

	Financial Institution Name	Account Number	Routing Number
1.	_____	_____	_____
	This account is: <b>Checking</b> or <b>Savings</b> (circle one)		
2.	_____	_____	_____
	This account is: <b>Checking</b> or <b>Savings</b> (circle one)		
3.	_____	_____	_____
	This account is: <b>Checking</b> or <b>Savings</b> (circle one)		

How many dollars, or what % of your net pay do you want to go to account 1 each check? \_\_\_\_\_

How many dollars, or what % of your net pay do you want to go to account 2 each check? \_\_\_\_\_

How many dollars, or what % of your net pay do you want to go to account 3 each check? \_\_\_\_\_

**Please attach a voided check or deposit slip here:**



**SUNSET AIR CORPORATION  
EMPLOYEE HANDBOOK ACKNOWLEDGMENT FORM**

I acknowledge that I have received a copy of the Sunset Air Corporation Employee Handbook dated January 1, 2006 and that I have been asked to familiarize myself with its contents. I understand that I should ask my supervisor if I have any questions about any of the policies or procedures described in the handbook. This handbook supersedes all previous handbooks of similar content.

I also acknowledge that the policies, benefits, terms and conditions of employment described in this handbook are not intended to form or imply an employment contract between the company and any or all of its employees. I understand that my employment may be terminated by me or by the company at any time for any reason. Only the CEO along with the President, in writing, has the right to revise this employment at will policy.

I understand that I may be requested to submit to drug and alcohol testing under the terms of the company's substance abuse policy described in the Handbook.

The company reserves the right, subject to limitations and provisions of applicable laws and regulations, to change, interpret, withdraw or add any of its published policies, benefits or terms and conditions of employment at its sole discretion and without prior notice or consideration to any employee. The company policies, benefits or terms and conditions of employment do not require approval by an employee or employee group.

Employee Signature \_\_\_\_\_ Date \_\_\_\_\_

Employee Name \_\_\_\_\_  
(Please Print)

## Instructions

Please read all instructions carefully before completing this form.

**Anti-Discrimination Notice.** It is illegal to discriminate against any individual (other than an alien not authorized to work in the U.S.) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents presented have a future expiration date may also constitute illegal discrimination.

### What Is the Purpose of This Form?

The purpose of this form is to document that each new employee (both citizen and non-citizen) hired after November 6, 1986 is authorized to work in the United States.

### When Should the Form I-9 Be Used?

All employees, citizens and noncitizens, hired after November 6, 1986 and working in the United States must complete a Form I-9.

### Filling Out the Form I-9

**Section 1, Employee:** This part of the form must be completed at the time of hire, which is the actual beginning of employment. Providing the Social Security number is voluntary, except for employees hired by employers participating in the USCIS Electronic Employment Eligibility Verification Program (E-Verify). **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

**Preparer/Translator Certification.** The Preparer/Translator Certification must be completed if **Section 1** is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete **Section 1** on his/her own. However, the employee must still sign **Section 1** personally.

**Section 2, Employer:** For the purpose of completing this form, the term "employer" means all employers including those recruiters and referrers for a fee who are agricultural associations, agricultural employers or farm labor contractors.

Employers must complete **Section 2** by examining evidence of identity and employment eligibility within three (3) business days of the date employment begins. If employees are authorized to work, but are unable to present the required

document(s) within three business days, they must present a receipt for the application of the document(s) within three business days and the actual document(s) within ninety (90) days. However, if employers hire individuals for a duration of less than three business days, **Section 2** must be completed at the time employment begins. **Employers must record:**

1. Document title;
2. Issuing authority;
3. Document number;
4. Expiration date, if any; and
5. The date employment begins.

Employers must sign and date the certification. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. These photocopies may only be used for the verification process and must be retained with the Form I-9. **However, employers are still responsible for completing and retaining the Form I-9.**

**Section 3, Updating and Reverification:** Employers must complete **Section 3** when updating and/or reverifying the Form I-9. Employers must reverify employment eligibility of their employees on or before the expiration date recorded in **Section 1**. Employers **CANNOT** specify which document(s) they will accept from an employee.

- A. If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- B. If an employee is rehired within three (3) years of the date this form was originally completed and the employee is still eligible to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- C. If an employee is rehired within three (3) years of the date this form was originally completed and the employee's work authorization has expired **or** if a current employee's work authorization is about to expire (reverification), complete Block B and:

1. Examine any document that reflects that the employee is authorized to work in the U.S. (see List A **or** C);
2. Record the document title, document number and expiration date (if any) in Block C, and
3. Complete the signature block.

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### **What Is the Filing Fee?**

There is no associated filing fee for completing the Form I-9. This form is not filed with USCIS or any government agency. The Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the Privacy Act Notice below.

### **USCIS Forms and Information**

To order USCIS forms, call our toll-free number at **1-800-870-3676**. Individuals can also get USCIS forms and information on immigration laws, regulations and procedures by telephoning our National Customer Service Center at **1-800-375-5283** or visiting our internet website at **www.uscis.gov**.

### **Photocopying and Retaining the Form I-9**

A blank Form I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed Forms I-9 for three (3) years after the date of hire or one (1) year after the date employment ends, whichever is later.

The Form I-9 may be signed and retained electronically, as authorized in Department of Homeland Security regulations at 8 CFR § 274a.2.

### **Privacy Act Notice**

The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by officials of U.S. Immigration and Customs Enforcement, Department of Labor and Office of Special Counsel for Immigration Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

### **Paperwork Reduction Act**

We try to create forms and instructions that are accurate, can be easily understood and which impose the least possible burden on you to provide us with information. Often this is difficult because some immigration laws are very complex. Accordingly, the reporting burden for this collection of information is computed as follows: **1)** learning about this form, and completing the form, 9 minutes; **2)** assembling and filing (recordkeeping) the form, 3 minutes, for an average of 12 minutes per response. If you have comments regarding the accuracy of this burden estimate, or suggestions for making this form simpler, you can write to: U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., 3rd Floor, Suite 3008, Washington, DC 20529. OMB No. 1615-0047.

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

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

Please 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 eligible 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 or national of the United States
- A lawful permanent resident (Alien #) A \_\_\_\_\_
- An alien authorized to work until \_\_\_\_\_  
(Alien # or Admission #) \_\_\_\_\_

Employee's Signature	Date (month/day/year)
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**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: _____		_____		_____
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 eligible 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 eligibility.		
Document Title: _____	Document #: _____	Expiration Date (if any): _____

**I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible 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)
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## LISTS OF ACCEPTABLE DOCUMENTS

<b>LIST A</b> Documents that Establish Both Identity and Employment Eligibility	<b>LIST B</b> Documents that Establish Identity	<b>LIST C</b> Documents that Establish Employment Eligibility
	<b>OR</b>	<b>AND</b>
1. U.S. Passport (unexpired or expired)	1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color and address	1. U.S. Social Security card issued by the Social Security Administration <i>(other than a card stating it is not valid for employment)</i>
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)	2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color and address	2. Certification of Birth Abroad issued by the Department of State <i>(Form FS-545 or Form DS-1350)</i>
3. An unexpired foreign passport with a temporary I-551 stamp	3. School ID card with a photograph	3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal
4. An unexpired Employment Authorization Document that contains a photograph <i>(Form I-766, I-688, I-688A, I-688B)</i>	4. Voter's registration card	4. Native American tribal document
5. An unexpired foreign passport with an unexpired Arrival-Departure Record, Form I-94, bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, if that status authorizes the alien to work for the employer	5. U.S. Military card or draft record	5. U.S. Citizen ID Card <i>(Form I-197)</i>
	6. Military dependent's ID card	6. ID Card for use of Resident Citizen in the United States <i>(Form I-179)</i>
	7. U.S. Coast Guard Merchant Mariner Card	7. Unexpired employment authorization document issued by DHS <i>(other than those listed under List A)</i>
	8. Native American tribal document	
9. Driver's license issued by a Canadian government authority	<b>For persons under age 18 who are unable to present a document listed above:</b>	
	10. School record or report card	
	11. Clinic, doctor or hospital record	
	12. Day-care or nursery school record	

**Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)**

# Form W-4 (2008)

**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 2008 expires February 16, 2009. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** You cannot claim exemption from withholding if (a) your income exceeds \$900 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, certain credits,

adjustments to income, or two-earner/multiple job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances.

**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 the Instructions for Form 8233 before completing this Form W-4.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2008. 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** \_\_\_\_\_

**B** Enter "1" if:   
 { • 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** \_\_\_\_\_

**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** \_\_\_\_\_

**D** Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return . . . . . **D** \_\_\_\_\_

**E** Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above) . . . . . **E** \_\_\_\_\_

**F** Enter "1" if you have at least \$1,500 of **child or dependent care expenses** for which you plan to claim a credit . . . . . **F** \_\_\_\_\_

(**Note.** Do **not** include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

**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 \$58,000 (\$86,000 if married), enter "2" for each eligible child.   
 • If your total income will be between \$58,000 and \$84,000 (\$86,000 and \$119,000 if married), enter "1" for each eligible child plus "1" **additional** if you have 4 or more eligible children. **G** \_\_\_\_\_

**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** \_\_\_\_\_

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 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 (\$25,000 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.

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

Form <b>W-4</b> <small>Department of the Treasury Internal Revenue Service</small>	<b>Employee's Withholding Allowance Certificate</b>  ► <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>	OMB No. 1545-0074 <b>2008</b>
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. <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 _____
6 Additional amount, if any, you want withheld from each paycheck		6 \$ _____
7 I claim exemption from withholding for 2008, and I certify that I meet <b>both</b> of the following conditions for exemption. • 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> • This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability. If you meet both conditions, write "Exempt" here . . . . . ►		7 _____
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 (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, claim certain credits, or claim adjustments to income on your 2008 tax return.

- 1** Enter an estimate of your 2008 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. (For 2008, you may have to reduce your itemized deductions if your income is over \$159,950 (\$79,975 if married filing separately). See *Worksheet 2* in Pub. 919 for details.) 1 \$ \_\_\_\_\_
- 2** Enter: 

{	\$10,900 if married filing jointly or qualifying widow(er) \$ 8,000 if head of household \$ 5,450 if single or married filing separately	}	. . . . .	2	\$ _____
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- 3** **Subtract** line 2 from line 1. If zero or less, enter “-0-” 3 \$ \_\_\_\_\_
- 4** Enter an estimate of your 2008 adjustments to income, including alimony, deductible IRA contributions, and student loan interest 4 \$ \_\_\_\_\_
- 5** **Add** lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 8* in Pub. 919) 5 \$ \_\_\_\_\_
- 6** Enter an estimate of your 2008 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 \$3,500 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 \$50,000 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 4–9 below to calculate 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 2008. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2007. 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 <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
\$0 - \$4,500	0	\$0 - \$6,500	0	\$0 - \$65,000	\$530	\$0 - \$35,000	\$530
4,501 - 10,000	1	6,501 - 12,000	1	65,001 - 120,000	880	35,001 - 80,000	880
10,001 - 18,000	2	12,001 - 20,000	2	120,001 - 180,000	980	80,001 - 150,000	980
18,001 - 22,000	3	20,001 - 27,000	3	180,001 - 310,000	1,160	150,001 - 340,000	1,160
22,001 - 27,000	4	27,001 - 35,000	4	310,001 and over	1,230	340,001 and over	1,230
27,001 - 33,000	5	35,001 - 50,000	5				
33,001 - 40,000	6	50,001 - 65,000	6				
40,001 - 50,000	7	65,001 - 80,000	7				
50,001 - 55,000	8	80,001 - 95,000	8				
55,001 - 60,000	9	95,001 - 120,000	9				
60,001 - 65,000	10	120,001 and over	10				
65,001 - 75,000	11						
75,001 - 100,000	12						
100,001 - 110,000	13						
110,001 - 120,000	14						
120,001 and over	15						

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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.