

STATE INCOME TAX FORM INSTRUCTIONS

NOTICE TO EMPLOYEE:

For state purposes an individual may claim only natural dependency exemptions. This would include himself, his spouse and each dependent. Dependents are the same as defined in the Internal Revenue Code and as claimed in the Taxpayer's federal income tax return for the taxable year in which the taxpayer would have been permitted to claim had he filed such a return.

You may file a new certificate at any time if the number of your exemptions **INCREASES**.

You must file a new certificate within 10 days if the number of exemptions previously claimed by you **DECREASES** because:

- (a) Your spouse for whom you have been claiming exemption is divorced or legally separated or claims his/her own exemption on a separate certificate.
- (b) The support of a dependent for whom you claimed exemption is taken over by someone else.
- (c) You find that a dependent for whom you claimed exemptions must be dropped for federal purposes.

The death of a spouse or dependent does not affect your withholding until the next year but requires the filing of a new certificate. If possible, file a new certificate by December 1st of the year in which the death occurs.

For further information consult the Ohio Department of Taxation, Income Tax Division or your employer.

3. If you expect to owe more Ohio income tax than will be withheld, you may claim a smaller number of exemptions; or under an agreement with your employer you may have an additional amount withheld each pay period.

4. A married couple with both spouses working and filing a joint return will in many cases be required to file a Declaration of Estimated Individual Income Tax even though Ohio Income Tax is being withheld from their wages. This is due to the fact that the tax on their combined income will be greater than the sum of the taxes withheld from the husband's wages and the wife's wages. This requirement to file a Declaration of Estimated Income Tax may also apply to an individual who has two jobs, both of which are subject to withholding. In lieu of filing the Declaration of Estimated Individual Income Tax the individual may provide for additional withholding under an agreement with his employer by use of line 5.