|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | Contractor Information Form  Today’s date:  First Name:  Last Name:  SSN:  Birth Date:  Gender:  Ethnic Code:  Address:  Email:  Retype Email:  Cell Phone:  Once complete, please return this document, a W9, Director Deposit Form, and your Identification documents to the Human Resources at hr@premiumeventstaffing.com  The pay schedule is as follows: Hours worked Monday thru Sunday are paid through Direct Deposit the following Friday   Premium Event StaffingDirect Deposit Agreement Form Please attach a voided check or deposit slip and return this form to hr@premiumeventstaffing.com Authorization Agreement I hereby authorize **Altitude Payroll** to initiate automatic deposits to my account at the financial institution named below. I also authorize **Altitude Payroll** to make withdrawals from this account in the event that a credit entry is made in error.    **UCC 4a ACH Transactions Provisional Payment Disclosure:** Per the operating rules of the National Automated Clearing House Association, credit given by Altitude Payroll to you with respect to an automated clearing house credit entry is provisional until we receive final settlement for such entry through a Federal Reserve Bank. If we do not receive such final settlement, you are hereby notified and agree that Altitude Payroll is entitled to a refund of the amount credited to you in connection with such entry, and the party making payment to you via such entry (i.e. the originator of the entry) shall not be deemed to have paid you in the amount of such entry. Under the operating rules of the National Automated Clearing House Association, which are applicable to ACH transactions involving your account, Altitude Payroll is not required to give next day notice to you of receipt of an ACH item. Altitude Payroll may accept on your behalf payments to your account which have been transmitted through one or more Automated Clearing Houses (ACH) and which are not subject to the Electronic Fund Transfer Act, and your rights and obligations with respect to such payments shall be construed in accordance with and governed by the laws of the state of Colorado as provided by the operating rules of the National Automated Clearing House Association.  Further, I agree not to hold **Altitude Payroll or Premium Staffing Services LLC** responsible for any delay or loss of funds due to incorrect or incomplete information supplied by me or by my financial institution or due to an error on the part of my financial institution in depositing funds to my account.  This agreement will remain in effect until **Altitude Payroll or Premium Staffing Services LLC** receives a written notice of cancellation from me or my financial institution, or until I submit a new direct deposit form to **Premium Staffing Services LLC**. Account Information  |  |  |  | | --- | --- | --- | | Name of Financial Institution: |  |  | | Routing Number: |  |  | | Account Number: |  | ☐ Checking | ☐ Savings | | Re-Enter Account Number: |  |  |  Signature Printed Name:       Date:  Signature:       Date:  **Request for Taxpayer Identification  Number and Certification** | | | **Give form to the requester. Do not send to the IRS.** |
| **Print or type**  See **Specific Instructions** on page 2. | Name (as shown on your income tax return) | | | | | |
| Business name, if different from above | | | | | |
| Check appropriate box: Individual/Sole proprietor Corporation Partnership  Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ►  Other (see instructions) ► | | | Exempt payee | | |
| Address (number, street, and apt. or suite no.) | | Requester’s name and address (optional) | | | |
| City, state, and ZIP code | |
| List account number(s) here (optional) | | | | | |

## Part I Taxpayer Identification Number (TIN)

Form **W-9**

(Rev. October 2007)

Department of the Treasury Internal Revenue Service

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

**Social security number**

### or

**Employer identification number**

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

**Sign Here**

**Signature of**

**U.S. person** ►

**Date** ►

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

# Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

* 1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
  2. Certify that you are not subject to backup withholding, or
  3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a

U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners’ share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester’s form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

* An individual who is a U.S. citizen or U.S. resident alien,
* A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
* An estate (other than a foreign estate), or
* A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners’ share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax.

Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

* The U.S. owner of a disregarded entity and not the entity,

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Form **W-9** (Rev. 10-2007)

* The U.S. grantor or other owner of a grantor trust and not the trust, and
* The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

***Example.*** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under

U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

### Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

# Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a

$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

**Specific Instructions**

# Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

**Limited liability company (LLC).** Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

**Other entities.** Enter your business name as shown on required federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the “Business name” line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

# Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

1. A corporation,
2. A foreign central bank of issue,
3. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
4. A futures commission merchant registered with the Commodity Futures Trading Commission,
5. A real estate investment trust,
6. An entity registered at all times during the tax year under the Investment Company Act of 1940,
7. A common trust fund operated by a bank under section 584(a),
8. A financial institution,
9. A middleman known in the investment community as a nominee or custodian, or
10. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

|  |  |
| --- | --- |
| **IF the payment is for . . .** | **THEN the payment is exempt for . . .** |
| Interest and dividend payments | All exempt payees except for 9 |
| Broker transactions | Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker |
| Barter exchange transactions and patronage dividends | Exempt payees 1 through 5 |
| Payments over $600 required to be reported and direct sales over $5,0001 | Generally, exempt payees  2  1 through 7 |

1See Form 1099-MISC, Miscellaneous Income, and its instructions. However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a

2

corporation) and reportable on Form 1099-MISC are not exempt from

backup withholding: medical and health care payments, attorneys’ fees, and payments for services paid by a federal executive agency.

# Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner’s SSN (or EIN, if the owner has one). Do not enter the disregarded entity’s EIN. If the LLC is classified as a corporation or partnership, enter the entity’s EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [*www.ssa.gov*.](http://www.ssa.gov/) You may also get this form by calling 1-800-772-1213. Use Form

W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [*www.irs.gov/businesses*](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [*www.irs.gov*](http://www.irs.gov/) or by calling

1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write “Applied For” in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering “Applied For” means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** *A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.*

# Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

**Signature requirements.** Complete the certification as indicated in 1 through 5 below.

1. **Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
2. **Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
3. **Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
4. **Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. “Other payments” include payments made in the course of the requester’s trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
5. **Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

|  |  |
| --- | --- |
| **For this type of account:** | **Give name and SSN of:** |
| 1. Individual 2. Two or more individuals (joint account) 3. Custodian account of a minor (Uniform Gift to Minors Act) | The individual  The actual owner of the account or, if combined funds, the first individual on the account 1  The minor 2 |
| 1. a. The usual revocable savings trust (grantor is also trustee)   b. So-called trust account that is not a legal or valid trust under state law   1. Sole proprietorship or disregarded entity owned by an individual | The grantor-trustee 1  The actual owner 1  The owner 3 |
| **For this type of account:** | **Give name and EIN of:** |
| 1. Disregarded entity not owned by an individual 2. A valid trust, estate, or pension trust 3. Corporate or LLC electing corporate status on Form 8832 | The owner  Legal entity 4  The corporation |
| 9. Association, club, religious, charitable, educational, or other tax-exempt organization | The organization |
| 10. Partnership or multi-member LLC | The partnership |
| 11. A broker or registered nominee | The broker or nominee |
| 12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments | The public entity |

1List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person’s number must be furnished.

# Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

* Protect your SSN,
* Ensure your employer is protecting your SSN, and
* Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [*phishing@irs.gov.*](mailto:phishing@irs.gov) You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at

1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [*spam@uce.gov*](mailto:spam@uce.gov) or contact them at [*www.consumer.gov/idtheft*](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

Visit the IRS website at [*www.irs.gov*](http://www.irs.gov/) to learn more about identity theft and how to reduce your risk.

2

Circle the minor’s name and furnish the minor’s SSN.

3

You must show your individual name and you may also enter your business or “DBA”

name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

4 List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. 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 must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.



**USCIS**

**Form I-9**

OMB No. 1615-0047

Expires 08/31/2019

**Employment Eligibility Verification**

**Department of Homeland Security**

U.S. Citizenship and Immigration Services

►**START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.**

### ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Employee's E-mail Address

-

-

Employee's Telephone Number

U.S. Social Security Number

Date of Birth *(mm/dd/yyyy)*

ZIP Code

State

City or Town

Apt. Number

Address *(Street Number and Name)*

Other Last Names Used *(if any)*

Middle Initial

First Name *(Given Name)*

Last Name *(Family Name)*

**Section 1. Employee Information and Attestation** *(Employees must complete and sign Section 1 of Form I-9 no later than the* ***first day of employment****, but not before accepting a job offer.)*

**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 boxes):**

|  |  |
| --- | --- |
| 1. A citizen of the United States | |
| 2. A noncitizen national of the United States *(See instructions)* | |
| 3. A lawful permanent resident (Alien Registration Number/USCIS Number): | |
| 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): Some aliens may write "N/A" in the expiration date field. *(See instructions)*  *Aliens authorized to work must provide only one of the following document numbers to complete Form I-9:*  *An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.*   1. Alien Registration Number/USCIS Number:   **OR**   1. Form I-94 Admission Number:   **OR**   1. Foreign Passport Number:   Country of Issuance: | QR Code - Section 1 Do Not Write In This Space |

Signature of Employee

**Preparer and/or Translator Certification (check one):**

I did not use a preparer or translator. A preparer(s) and/or translator(s) assisted the employee in completing Section 1.

*(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)*

**I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.**

Today's Date *(mm/dd/yyyy)*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Signature of Preparer or Translator | | | Today's Date *(mm/dd/yyyy)* | | |
| Last Name *(Family Name)* | | First Name *(Given Name)* | | | |
| Address *(Street Number and Name)* | City or Town | | | State | ZIP Code |

 *Employer Completes Next Page*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Section 2. Employer or Authorized Representative Review and Verification**  *(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")* | | | | |
| **Employee Info from Section 1** | Last Name *(Family Name)* | First Name *(Given Name)* | M.I. | Citizenship/Immigration Status |

## List A OR List B AND List C

**Identity and Employment Authorization Identity Employment Authorization**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Document Title |  | Document Title |  | Document Title |
| Issuing Authority | Issuing Authority | Issuing Authority |
| Document Number | Document Number | Document Number |
| Expiration Date *(if any)(mm/dd/yyyy)* | Expiration Date *(if any)(mm/dd/yyyy)* | Expiration Date *(if any)(mm/dd/yyyy)* |
| Document Title | Additional Information QR Code - Sections 2 & 3 Do Not Write In This Space | | |
| Issuing Authority |
| Document Number |
| Expiration Date *(if any)(mm/dd/yyyy)* |
| Document Title |
| Issuing Authority |
| Document Number |
| Expiration Date *(if any)(mm/dd/yyyy)* |

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee,

(2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

**The employee's first day of employment *(mm/dd/yyyy)*: *(See instructions for exemptions)***

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Signature of Employer or Authorized Representative | | Today's Date *(mm/dd/yyyy)* | | Title of Employer or Authorized Representative | | | |
| Last Name of Employer or Authorized Representative | First Name of Employer or Authorized Representative | | | | Employer's Business or Organization Name | | |
| Employer's Business or Organization Address (Street Number and Name) | | | City or Town | | | State | ZIP Code |

|  |  |  |  |
| --- | --- | --- | --- |
| **Section 3. Reverification and Rehires** *(To be completed and signed by employer or authorized representative.)* | | | |
| **A.** New Name *(if applicable)* | | | **B.** Date of Rehire *(if applicable)* |
| Last Name *(Family Name)* | First Name *(Given Name)* | Middle Initial | Date *(mm/dd/yyyy)* |

|  |  |  |
| --- | --- | --- |
| **C.** If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below. | | |
| Document Title | Document Number | Expiration Date *(if any*) *(mm/dd/yyyy)* |

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 | Today's Date *(mm/dd/yyyy)* | Name of Employer or Authorized Representative |

**Form W-4 (2018)**

**Future developments.** For the latest information about any future developments related to Form W-4, such as legislation enacted after it was published, go to [*www.irs.gov/FormW4*.](http://www.irs.gov/FormW4)

**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.** You may claim exemption from withholding for 2018 if **both** of the following apply.

* For 2017 you had a right to a refund of **all** federal income tax withheld because you had **no** tax liability, **and**
* For 2018 you expect a refund of **all** federal income tax withheld because you expect to have **no** tax liability.

If you’re exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2018 expires February 15, 2019. See Pub. 505, Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

# General Instructions

If you aren’t exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2018 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at [***www.irs.gov/W4App***](http://www.irs.gov/W4App) to determine your tax withholding more accurately. Consider

using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you’re having withheld compares to your projected total tax for 2018. If you use the calculator, you don’t need to complete any of the worksheets for Form W-4.

Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

**Filers with multiple jobs or working spouses.** If you have more than one job at a time, or if you’re married and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

**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 might owe additional tax. Or, you can use the Deductions, Adjustments, and Other Income Worksheet on page 3 or the calculator at [*www.irs.gov/*](http://www.irs.gov/) *W4App* to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at [*www.irs.gov/W4App*](http://www.irs.gov/W4App)to find out if you should adjust your withholding on Form W-4 or W-4P.

**Nonresident alien.** If you’re a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

**Specific Instructions Personal Allowances Worksheet** Complete this worksheet on page 3 first to determine the number of withholding allowances to claim.

**Line C. *Head of household please note:*** Generally, you can claim head of household filing status on your tax return only if you’re unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing status.

**Line E. Child tax credit.** When you file your tax return, you might be eligible to claim a credit for each of your qualifying children. To qualify, the child must be under age 17 as of December 31 and must be your dependent who lives with you for more than half the year. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse, during the year.

**Line F. Credit for other dependents.** When you file your tax return, you might be eligible to claim a credit for each of your dependents that don’t qualify for the child tax credit, such as any dependent children age 17 and older. To learn more about this credit, see Pub. 505. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total income includes all of

**Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records.**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Form **W-4**  Department of the Treasury  Internal Revenue Service | **Employee’s Withholding Allowance Certificate**  ▶ **Whether you’re 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.** | | | | | OMB No. 1545-0074  **2018** | |
| **1** Your first name and middle initial | | Last name | | **2 Your social security number** | | | |
| Home address (number and street or rural route) | | | **3** Single Married Married, but withhold at higher Single rate.  **Note:** If married filing separately, check “Married, but withhold at higher Single rate.” | | | | |
| 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 800-772-1213 for a replacement card.** ▶ | | | | |
| 1. Total number of allowances you’re claiming (from the applicable worksheet on the following pages) . . . 2. Additional amount, if any, you want withheld from each paycheck . . . . . . . . . . . . . . | | | | | | **5** |  |
| **6** | $ |
| **7** I claim exemption from withholding for 2018, 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** |  | | |

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 boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.) | **9** First date of employment | **10** Employer identification number (EIN) |

**For Privacy Act and Paperwork Reduction Act Notice, see page 4.** Cat. No. 10220Q Form **W-4** (2018)

your wages and other income, including income earned by a spouse, during the year. **Line G. Other credits.** You might be able

to reduce the tax withheld from your

paycheck if you expect to claim other tax credits, such as the earned income tax credit and tax credits for education and child care expenses. If you do so, your paycheck will be larger but the amount of any refund that you receive when you file your tax return will be smaller. Follow the instructions for Worksheet 1-6 in Pub. 505 if you want to reduce your withholding to take these credits into account.

## Deductions, Adjustments, and Additional Income Worksheet

Complete this worksheet to determine if you’re able to reduce the tax withheld from your paycheck to account for your itemized deductions and other adjustments to income such as IRA contributions. If you do so, your refund at the end of the year will be smaller, but your paycheck will be larger. You’re not required to complete this worksheet or reduce your withholding if you don’t wish to do so.

You can also use this worksheet to figure out how much to increase the tax withheld from your paycheck if you have a large amount of nonwage income, such as interest or dividends.

Another option is to take these items into account and make your withholding more accurate by using the calculator at [*www.irs.gov/W4App*.](http://www.irs.gov/W4App) If you use the calculator, you don’t need to complete any of the worksheets for Form W-4.

## Two-Earners/Multiple Jobs Worksheet

Complete this worksheet if you have more

than one job at a time or are married filing jointly and have a working spouse. If you don’t complete this worksheet, you might have too little tax withheld. If so, you will owe tax when you file your tax return and might be subject to a penalty.

Figure the total number of allowances you’re entitled to claim and any additional amount of tax to withhold on all jobs using worksheets from only one Form W-4. Claim all allowances on the W-4 that you or your spouse file for the highest paying job in your family and claim zero allowances on Forms W-4 filed for all other jobs. For example, if you earn $60,000 per year and your spouse earns $20,000, you should complete the worksheets to determine what to enter on lines 5 and 6 of your Form W-4, and your spouse should enter zero

(“-0-”) on lines 5 and 6 of his or her Form W-4. See Pub. 505 for details.

Another option is to use the calculator at [*www.irs.gov/W4App*](http://www.irs.gov/W4App) to make your withholding more accurate.

**Tip:** If you have a working spouse and your incomes are similar, you can check the “Married, but withhold at higher Single rate” box instead of using this worksheet. If you choose this option, then each spouse should fill out the Personal Allowances Worksheet and check the “Married, but withhold at higher Single rate” box on Form W-4, but only one spouse should claim any allowances for credits or fill out the Deductions, Adjustments, and Additional Income Worksheet.

# Instructions for Employer

### Employees, do not complete box 8, 9, or

**10. Your employer will complete these boxes if necessary.**

**New hire reporting.** Employers are

required by law to report new employees to a designated State Directory of New Hires. Employers may use Form W-4, boxes 8, 9, and 10 to comply with the new hire reporting requirement for a newly hired employee. A newly hired employee is an employee who hasn’t previously been employed by the employer, or who was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days. Employers should contact the appropriate State Directory of New Hires to find out how to submit a copy of the completed Form W-4. For information and links to each designated State Directory of New Hires (including for U.S. territories), go to [***www.acf.hhs.gov/programs/css/***](http://www.acf.hhs.gov/programs/css/) ***employers***.

If an employer is sending a copy of Form W-4 to a designated State Directory of New Hires to comply with the new hire reporting requirement for a newly hired employee, complete boxes 8, 9, and 10 as follows.

**Box 8.** Enter the employer’s name and address. If the employer is sending a copy of this form to a State Directory of New Hires, enter the address where child support agencies should send income withholding orders.

**Box 9.** If the employer is sending a copy of this form to a State Directory of New Hires, enter the employee’s first date of employment, which is the date services for payment were first performed by the employee. If the employer rehired the employee after the employee had been separated from the employer’s service for at least 60 days, enter the rehire date.

**Box 10.** Enter the employer’s employer identification number (EIN).

|  |
| --- |
| **Personal Allowances Worksheet** (Keep for your records.) |
| **A** Enter “1” for yourself . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **A**   1. Enter “1” if you will file as married filing jointly . . . . . . . . . . . . . . . . . . . . . . . **B** 2. Enter “1” if you will file as head of household . . . . . . . . . . . . . . . . . . . . . . . **C**   { • You’re single, or married filing separately, and have only one job; or }   1. Enter “1” if: • You’re married filing jointly, have only one job, and your spouse doesn’t work; or **D**    * Your wages from a second job or your spouse’s wages (or the total of both) are $1,500 or less. 2. **Child tax credit.** See Pub. 972, Child Tax Credit, for more information.    * If your total income will be less than $69,801 ($101,401 if married filing jointly), enter “4” for each eligible child.    * If your total income will be from $69,801 to $175,550 ($101,401 to $339,000 if married filing jointly), enter “2” for each eligible child.    * If your total income will be from $175,551 to $200,000 ($339,001 to $400,000 if married filing jointly), enter “1” for each eligible child.    * If your total income will be higher than $200,000 ($400,000 if married filing jointly), enter “-0-” . . . . . . . **E F Credit for other dependents.**    * If your total income will be less than $69,801 ($101,401 if married filing jointly), enter “1” for each eligible dependent.    * If your total income will be from $69,801 to $175,550 ($101,401 to $339,000 if married filing jointly), enter “1” for every two dependents (for example, “-0-” for one dependent, “1” if you have two or three dependents, and “2” if you have four dependents).    * If your total income will be higher than $175,550 ($339,000 if married filing jointly), enter “-0-” . . . . . . . **F G Other credits.** If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here . . **G H** Add lines A through G and enter the total here . . . . . . . . . . . . . . . . . . . . . . ▶ **H**   {• If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, or if you have a large amount of nonwage income and want to increase your withholding, see the **Deductions,**  For accuracy, **Adjustments, and Additional Income Worksheet** below.  **complete all** • If you **have more than one job at a time** or are **married filing jointly and you and your spouse both worksheets work**, and the combined earnings from all jobs exceed $52,000 ($24,000 if married filing jointly), see the **that apply. Two-Earners/Multiple Jobs Worksheet** on page 4 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 above. |
| **Deductions, Adjustments, and Additional Income Worksheet** |
| **Note:** Use this worksheet *only* if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income.   1. Enter an estimate of your 2018 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to $10,000), and medical expenses in excess of 7.5% of   your income. See Pub. 505 for details . . . . . . . . . . . . . . . . . . . . . . **1** $  { $24,000 if you’re married filing jointly or qualifying widow(er) }   1. Enter: $18,000 if you’re head of household . . . . . . . . . . . **2** $   $12,000 if you’re single or married filing separately   1. **Subtract** line 2 from line 1. If zero or less, enter “-0-” . . . . . . . . . . . . . . . . . **3** $ 2. Enter an estimate of your 2018 adjustments to income and any additional standard deduction for age or   blindness (see Pub. 505 for information about these items) . . . . . . . . . . . . . . . . **4** $   1. **Add** lines 3 and 4 and enter the total . . . . . . . . . . . . . . . . . . . . . . **5** $ 2. Enter an estimate of your 2018 nonwage income (such as dividends or interest) . . . . . . . . . **6** $ 3. **Subtract** line 6 from line 5. If zero, enter “-0-”. If less than zero, enter the amount in parentheses . . . **7** $ 4. **Divide** the amount on line 7 by $4,150 and enter the result here. If a negative amount, enter in parentheses.   Drop any fraction . . . . . . . . . . . . . . . . . . . . . . . . . . . . **8**   1. Enter the number from the **Personal Allowances Worksheet,** line H above . . . . . . . . . . **9** 2. **Add** lines 8 and 9 and enter the total here. If zero or less, enter “-0-”. If you plan to use the **Two-Earners/ Multiple Jobs Worksheet,** also enter this total on line 1, page 4. Otherwise, **stop here** and enter this total   on Form W-4, line 5, page 1 **10** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Two-Earners/Multiple Jobs Worksheet** | | | | | | | | | | | | |
| **Note:** Use this worksheet *only* if the instructions under line H from the **Personal Allowances Worksheet** direct you here.   1. Enter the number from the **Personal Allowances Worksheet,** line H, page 3 (or, if you used the   **Deductions, Adjustments, and Additional Income Worksheet** on page 3, the number from line 10 of that  worksheet) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **1**   1. Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However,** if you’re married filing jointly and wages from the highest paying job are $75,000 or less and the combined wages for   you and your spouse are $107,000 or less, don’t enter more than “3” . . . . . . . . . . . . . **2**   1. 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.   1. Enter the number from line 2 of this worksheet . . . . . . . . . . . **4** 2. Enter the number from line 1 of this worksheet . . . . . . . . . . . **5**   **6 Subtract** line 5 from line 4 . . . . . . . . . . . . . . . . . . . . . . . . . . **6**   1. Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here . . . . . **7** $ 2. **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . **8** $ 3. **Divide** line 8 by the number of pay periods remaining in 2018. For example, divide by 18 if you’re paid every 2 weeks and you complete this form on a date in late April when there are 18 pay periods remaining in 2018. 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 | - | $7,000 | 0 | $0 - $24,375 | | $420 | $0 - | $7,000 | $420 |
| 5,001 - | 9,500 | 1 | 7,001 | - | 12,500 | 1 | 24,376 - | 82,725 | 500 | 7,001 - | 36,175 | 500 |
| 9,501 - | 19,000 | 2 | 12,501 | - | 24,500 | 2 | 82,726 - 170,325 | | 910 | 36,176 - | 79,975 | 910 |
| 19,001 - | 26,500 | 3 | 24,501 | - | 31,500 | 3 | 170,326 - 320,325 | | 1,000 | 79,976 - 154,975 | | 1,000 |
| 26,501 - | 37,000 | 4 | 31,501 | - | 39,000 | 4 | 320,326 - 405,325 | | 1,330 | 154,976 - 197,475 | | 1,330 |
| 37,001 - | 43,500 | 5 | 39,001 | - | 55,000 | 5 | 405,326 - 605,325 | | 1,450 | 197,476 - 497,475 | | 1,450 |
| 43,501 - | 55,000 | 6 | 55,001 | - | 70,000 | 6 | 605,326 and over | | 1,540 | 497,476 and over | | 1,540 |
| 55,001 - | 60,000 | 7 | 70,001 | - | 85,000 | 7 |  | |  |  | |  |
| 60,001 - | 70,000 | 8 | 85,001 | - | 90,000 | 8 |  | |  |  | |  |
| 70,001 - | 75,000 | 9 | 90,001 | - | 100,000 | 9 |  | |  |  | |  |
| 75,001 - | 85,000 | 10 | 100,001 | - | 105,000 | 10 |  | |  |  | |  |
| 85,001 - | 95,000 | 11 | 105,001 | - | 115,000 | 11 |  | |  |  | |  |
| 95,001 - 130,000 | | 12 | 115,001 | - | 120,000 | 12 |  | |  |  | |  |
| 130,001 - 150,000 | | 13 | 120,001 | - | 130,000 | 13 |  | |  |  | |  |
| 150,001 - 160,000 | | 14 | 130,001 | - | 145,000 | 14 |  | |  |  | |  |
| 160,001 - 170,000 | | 15 | 145,001 | - | 155,000 | 15 |  | |  |  | |  |
| 170,001 - 180,000 | | 16 | 155,001 | - | 185,000 | 16 |  | |  |  | |  |
| 180,001 - 190,000 | | 17 | 185,001 and over | | | 17 |  | |  |  | |  |
| 190,001 - 200,000 | | 18 |  | | |  |  | |  |  | |  |
| 200,001 and over | | 19 |  | | |  |  | |  |  | |  |

**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 aren’t required to provide the information requested on a form that’s 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.

# LISTS OF ACCEPTABLE DOCUMENTS

**All documents must be UNEXPIRED**

Employees may present one selection from List A

or a combination of one selection from List B and one selection from List C.

|  |  |  |  |
| --- | --- | --- | --- |
| **LIST A**  **Documents that Establish Both Identity and Employment Authorization** | **OR** | **LIST B LIST C**  **Documents that Establish Documents that Establish Identity Employment Authorization**  **AND** | |
| **1.** U.S. Passport or U.S. Passport Card |  | **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. A Social Security Account Number card, unless the card includes one of the following restrictions:    1. NOT VALID FOR EMPLOYMENT    2. VALID FOR WORK ONLY WITH INS AUTHORIZATION    3. VALID FOR WORK ONLY WITH DHS AUTHORIZATION |
| **2.** Permanent Resident Card or Alien Registration Receipt Card (Form I-551) |
| **3.** Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine- readable immigrant visa |
| **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 |
| **4.** Employment Authorization Document that contains a photograph (Form  I-766) | **2.** Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) |
| **3.** School ID card with a photograph |
| 1. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:    1. Foreign passport; and    2. Form I-94 or Form I-94A that has the following:       1. The same name as the passport; and       2. An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. | **3.** Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal |
| **4.** Voter's registration card |
| **5.** U.S. Military card or draft record |
| **6.** Military dependent's ID card |
| **4.** Native American tribal document |
| **7.** U.S. Coast Guard Merchant Mariner Card |
| **5.** U.S. Citizen ID Card (Form I-197) |
| **8.** Native American tribal document | **6.** Identification Card for Use of Resident Citizen in the United States (Form I-179) |
| **9.** Driver's license issued by a Canadian government authority |
| **For persons under age 18 who are unable to present a document listed above:** | **7.** Employment authorization document issued by the Department of Homeland Security |
| **6.** Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form  I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI |
| **10.** School record or report card |
| **11.** Clinic, doctor, or hospital record |
| **12.** Day-care or nursery school record |

**Examples of many of these documents appear in Part 13 of the Handbook for Employers (M-274).**

**Refer to the instructions for more information about acceptable receipts.**