

STATE OF ARKANSAS Employee's Withholding Certificate For Pensions and Annuity Payments



Name	Social Security Number
Home Address (number and street or rural route)	Claim or identification number (if any) of your pension or annuity contract
City, State and ZIP	
CHECK HERE if you do not want any Arkansas income tax withheld from your pension or annuity. (Do not complete lines 2 through 6) <input type="checkbox"/>	
1. CHECK ONE OF THE FOLLOWING and enter amount of allowances claimed. <input type="checkbox"/> No allowances or dependents claimed. (Enter zero on lines 1, 2, and 3) <input type="checkbox"/> Single and you claim yourself. (Enter one allowance) <input type="checkbox"/> Married and you claim yourself and your spouse. (Enter two allowances) <input type="checkbox"/> Head of Household, and you claim yourself. (Enter two allowances) 1 _____	
2. NUMBER OF CHILDREN or DEPENDENTS. (Enter one allowance per dependent)..... 2 _____	
3. TOTAL ALLOWANCES. (Add Lines 1 and 2. If no allowances or dependents are claimed, enter zero)..... 3 _____	
4. Additional amount, if any, you want deducted from each pension or annuity payment. (Enter dollar amount) 4 \$ _____	
5. I qualify for the low income tax rates. (See below for details) 5 <input type="checkbox"/>	
Please check filing status: <input type="checkbox"/> Single <input type="checkbox"/> Married Filing Jointly <input type="checkbox"/> Head of Household	

I certify that the number of allowances and dependents claimed on this certificate does not exceed the number to which I am entitled.

Signature: _____ Date: _____

Instructions for Completing the Withholding Certificate for Pension and Annuity Payments

Generally, Arkansas income tax withholding applies to the **taxable** portion of payments made from pension, profit-sharing, stock bonus, annuity, and certain deferred compensation plans; from individual retirement arrangements (IRAs); and from commercial annuities. The first \$6,000 per year of a pension distribution or Qualified traditional IRA distribution may be tax exempt. Also, qualified distributions from a Roth IRA are nontaxable and, therefore, not subject to withholding.

1. NUMBER OF ALLOWANCES – Do not claim more than the correct number of allowances. However, if you expect to owe more income tax for the year, you may increase your withholding by claiming a smaller number of allowances, or you may enter into an agreement with your payer to have additional amounts withheld. This is especially important if you have more than one payer, or if both husband and wife are receiving payments.

2. DEPENDENTS – To qualify as your dependent, a person must (a) receive more than 1/2 of their support from you for the year, (b) not be claimed as a dependent by such person's spouse, (c) be a citizen or resident of the United States, and (d) have your home as their principle residence and be a member of your household for the entire year or be related to you as follows: son, daughter, grandchild, stepson, stepdaughter, son-in-law or daughter-in-law; Your father, mother, grandparent, stepfather, stepmother, father-in-law or mother-in-law; Your brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law or sister-in-law; Your uncle, aunt, nephew or niece (but only if related by blood), or, an individual (other than your spouse) who, for the taxable year of the taxpayer, had the same principal place of abode as the taxpayer and was a member of the taxpayer's household.

3. CHANGES IN ALLOWANCES – You may file a new certificate at any time if the number of allowances INCREASES. You must file a new certificate within 10 days if the number of allowances previously claimed by you DECREASES for any of the following reasons:

- (a) Your spouse for whom you have been claiming an allowance is divorced or legally separated, or claims his or her own allowance on a separate certificate, or
- (b) The support of a dependent for whom you claimed an allowance is expected to be less than half of the total support for the year. OTHER DECREASES in allowances, such as the death of a spouse or a dependent, do not affect your withholding until next year, but require the filing of a new certificate by December 1, of the year in which they occur.

4. Claim additional amounts of withholding tax if desired. This will apply most often when you have income other than wages.

5. You qualify for the low income tax rates if your **total** income from all sources are as shown below:

(a) Single	\$10,201	to	\$13,500
(b) Married Filing Jointly (1 or less dependents)	\$17,201	to	\$21,400
(c) Married Filing Jointly (2 or more dependents)	\$20,701	to	\$26,700
(d) Head of Household/ Qualifying Widow(er)	\$14,501	to	\$19,000

For additional information consult your Plan Administrator or:

Arkansas Individual Income Tax Section
Withholding Branch
P. O. Box 8055
Little Rock, Arkansas 72203-8055