

**ACCOUNTING AND
CONTROL MANUAL**

BULLETIN

**NEW YORK STATE
OFFICE OF THE STATE COMPTROLLER**

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-265

April 21, 1981

To : All State Departments and Agencies

Subject: Withholding Allowance Certificates

Internal Revenue Service regulations require anyone claiming tax exempt status to file a new W-4 between January 1 and April 30 of each year. These W-4's must be sent to the Department of Audit and Control for forwarding to IRS.

Employees must complete line 3 of the W-4, and only if both parts A and B apply may they enter exempt. Only W-4 forms (revised October 1979) will be accepted.

During the week of April 20, 1981 you will receive two copies of a listing of your employees who are claiming exempt status. If a new W-4 is not submitted by April 30, 1981, an AC 1040 reporting single 0 should be submitted. A copy of the listing and the W-4's for employees continuing their exempt status should be returned to the Department of Audit and Control by May 20, 1981. It is not necessary to submit AC 1040's for employees continuing their exempt status.

Questions concerning this bulletin should be directed to the Payroll Planning unit at (518) 474-1246 or 1247.