

NEW YORK STATE  
OFFICE OF THE STATE COMPTROLLER

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-302

March 1, 1982

To : All State Departments and Agencies

Subject: Withholding Allowance Certificates

The Internal Revenue Service changed their policy in January 1982 and will now require copies of W-4's only for employees claiming over 14 exemptions, rather than 9. Any copies of W-4's claiming less than 15 exemptions which have been submitted to the Department of Audit and Control since this change became effective will not be forwarded to the Internal Revenue Service.

Internal Revenue Service regulations still require copies of W-4's for all employees claiming tax exempt status. Also, anyone claiming tax exempt status must file a new W-4 between January 1 and April 30 of each year. Employees must complete line 6 of the W-4, and only if A and B apply may they enter exempt. Only the W-4 form revised in January 1982 will be accepted. Copies of these W-4's must be sent to the Department of Audit and Control for forwarding to the Internal Revenue Service.

During the week of March 1, 1982 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, 1982, an AC-1040 reporting single with 1 exemption 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 April 30, 1982. 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.