



Office of the State Comptroller
PAYROLL BULLETIN

Subject W-4/W-4A Filing Deadline	Bulletin No. P-539
	Date September 14, 1987
<p>The Tax Reform Act of 1986 requires all employees to file a new W-4 or W-4A, Federal Withholding Allowance Certificate by September 30, 1987. (See Bulletin P-503, issued December 30, 1986.)</p> <p>If a new W-4 or W-4A form is not received from an employee by September 30, you must review the employee's records and submit an AC-1040, if necessary, as explained below:</p> <ul style="list-style-type: none">a. If the previous W-4 on file indicates single status, and the number of exemptions is more than '1', reduce to '1'.b. If the previous W-4 on file indicates married status, and the number of exemptions is more than '2', reduce to '2'. <p>No action is necessary if the number of exemptions is less than those specified above. This change applies only to Federal exemptions; do not change State or City exemptions.</p> <p>AC-1040's for these changes must be submitted for Administration 13-Lag checks dated October 14, 1987 and Institution 14-Lag checks dated October 22, 1987.</p>	