



Ingram & Co., Inc
Payroll & Benefits Management
2151 E Broadway; Suite 206
Tempe, AZ 85282
(480) 967-6466; Fax 967-7114
www.ingramco.com

Here is a Master Copy of our New Employee and Employee Management forms for your future use. Please copy as needed.

Here are some helpful tips when completing these forms:

All forms must be complete and legible

Employees must sign where required.

Always make sure employee properly completed I-9 with the appropriate pieces of identification in the correct column (A or B and C) on the form.

Always include a copy of new employees forms of ID used on the I-9 form.

There must be an entry in line 5 of the W4. “Exempt” status on form W4 will require us to forward a copy to the Internal Revenue Service.

A copy of the employee’s social security card OR a signed form W9 certifying the employee’s tax identification number must be provided prior to the first payroll being issued.

Once completed you can FAX forms to our office at 480-967-7114.

As always, if you have any questions, please call our office for assistance.

Ingram & Co.
Inc.
A c c o u n t a n t s

2151 E. Broadway Rd. Suite 206
Tempe, AZ 85282
(480) 967-6466 (480) 967-7114 Fax

EMPLOYEE PROFILE

Date: _____

Client/Employer's Name: _____

Employee Name: _____

First

Middle

Last

Employee Address: _____

City

State

Zip Code

Employee Mailing Address (If different from above): _____

E-mail Address: _____

D.O.B. _____ Gender: M ___ F___ Social Security Number: _____

Telephone No: _____ Cell Number _____

Emergency Contact: _____ Phone #: _____

Are you subject to child support or any wage withholdings? Yes ___ No ___

OWNER/MANAGER TO COMPLETE:

Original hire date of employee: _____

Job Position or Title: _____

Full-time _____ Part-time _____

Rate of pay: \$ _____ per _____

Pay Schedule: Weekly ___ BiWeekly ___ Semi-Monthly ___ Monthly ___

Workers'Comp. Classification(s) for this employee: _____

Attach photocopies of I-9 documents. (Government issued photo ID)

A copy of the employee's Social Security Card OR a signed W9 form certifying the employee's tax identification number must be provided before the first payroll is issued.

Form W-4 (2015)

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. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2015 expires February 16, 2016. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

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 may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

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

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2015. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

| | | | |
|----------|---|----------|--|
| A | Enter "1" for yourself if no one else can claim you as a dependent | A | |
| B | Enter "1" if: { <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. | B | |
| C | Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) | C | |
| D | Enter number of dependents (other than your spouse or yourself) you will claim on your tax return | D | |
| E | Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above) | E | |
| F | Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.) | F | |
| G | Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$65,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children. • If your total income will be between \$65,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child | G | |
| H | Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶ | H | |

For accuracy, **complete all worksheets that apply.** {

- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you are **single and have more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 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 below.

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

| | | |
|--|---|--|
| Form W-4 Department of the Treasury Internal Revenue Service | <h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ Whether you are 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.</p> | OMB No. 1545-0074 2015 |
| 1 Your first name and middle initial Last name | | 2 Your social security number |
| Home address (number and street or rural route) | | 3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box. |
| 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 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/> |
| 5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) | | 5 _____ |
| 6 Additional amount, if any, you want withheld from each paycheck | | 6 \$ _____ |
| 7 I claim exemption from withholding for 2015, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • 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 lines 8 and 10 only if sending to the IRS.) | | 9 Office code (optional) 10 Employer identification number (EIN) |

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

| | | | |
|-----------|---|-----------|----------|
| 1 | Enter an estimate of your 2015 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1951) of your income, and miscellaneous deductions. For 2015, you may have to reduce your itemized deductions if your income is over \$309,900 and you are married filing jointly or are a qualifying widow(er); \$284,050 if you are head of household; \$258,250 if you are single and not head of household or a qualifying widow(er); or \$154,950 if you are married filing separately. See Pub. 505 for details | 1 | \$ _____ |
| 2 | Enter: $\left\{ \begin{array}{l} \$12,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,250 \text{ if head of household} \\ \$6,300 \text{ if single or married filing separately} \end{array} \right\}$ | 2 | \$ _____ |
| 3 | Subtract line 2 from line 1. If zero or less, enter “-0-” | 3 | \$ _____ |
| 4 | Enter an estimate of your 2015 adjustments to income and any additional standard deduction (see Pub. 505) | 4 | \$ _____ |
| 5 | Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2015 Form W-4</i> worksheet in Pub. 505.) | 5 | \$ _____ |
| 6 | Enter an estimate of your 2015 nonwage income (such as dividends or interest) | 6 | \$ _____ |
| 7 | Subtract line 6 from line 5. If zero or less, enter “-0-” | 7 | \$ _____ |
| 8 | Divide the amount on line 7 by \$4,000 and enter the result here. Drop any fraction | 8 | _____ |
| 9 | Enter the number from the Personal Allowances Worksheet , line H, page 1 | 9 | _____ |
| 10 | Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 | 10 | _____ |

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

| | | | |
|--|---|----------|----------|
| 1 | Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) | 1 | _____ |
| 2 | Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3” | 2 | _____ |
| 3 | 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. | | | |
| 4 | Enter the number from line 2 of this worksheet | 4 | _____ |
| 5 | Enter the number from line 1 of this worksheet | 5 | _____ |
| 6 | Subtract line 5 from line 4 | 6 | _____ |
| 7 | Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here | 7 | \$ _____ |
| 8 | Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed | 8 | \$ _____ |
| 9 | Divide line 8 by the number of pay periods remaining in 2015. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2015. 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 - \$6,000 | 0 | \$0 - \$8,000 | 0 | \$0 - \$75,000 | \$600 | \$0 - \$38,000 | \$600 |
| 6,001 - 13,000 | 1 | 8,001 - 17,000 | 1 | 75,001 - 135,000 | 1,000 | 38,001 - 83,000 | 1,000 |
| 13,001 - 24,000 | 2 | 17,001 - 26,000 | 2 | 135,001 - 205,000 | 1,120 | 83,001 - 180,000 | 1,120 |
| 24,001 - 26,000 | 3 | 26,001 - 34,000 | 3 | 205,001 - 360,000 | 1,320 | 180,001 - 395,000 | 1,320 |
| 26,001 - 34,000 | 4 | 34,001 - 44,000 | 4 | 360,001 - 405,000 | 1,400 | 395,001 and over | 1,580 |
| 34,001 - 44,000 | 5 | 44,001 - 75,000 | 5 | 405,001 and over | 1,580 | | |
| 44,001 - 50,000 | 6 | 75,001 - 85,000 | 6 | | | | |
| 50,001 - 65,000 | 7 | 85,001 - 110,000 | 7 | | | | |
| 65,001 - 75,000 | 8 | 110,001 - 125,000 | 8 | | | | |
| 75,001 - 80,000 | 9 | 125,001 - 140,000 | 9 | | | | |
| 80,001 - 100,000 | 10 | 140,001 and over | 10 | | | | |
| 100,001 - 115,000 | 11 | | | | | | |
| 115,001 - 130,000 | 12 | | | | | | |
| 130,001 - 140,000 | 13 | | | | | | |
| 140,001 - 150,000 | 14 | | | | | | |
| 150,001 and over | 15 | | | | | | |

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 are not required to provide the information requested on a form that is 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.

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

| | |
|---|--|
| Type or Print Your Full Name | Your Social Security Number |
| Home Address (Number and Street or Rural Route) | Filing Status Withholding Allowances |
| City, State, and ZIP Code | <input type="checkbox"/> SINGLE or MARRIED (with two or more incomes) <input type="checkbox"/> MARRIED (one income) <input type="checkbox"/> HEAD OF HOUSEHOLD |

- Number of allowances for Regular Withholding Allowances, Worksheet A _____
 Number of allowances from the Estimated Deductions, Worksheet B _____
 Total Number of Allowances (A + B) when using the California Withholding Schedules for 2014 _____
 OR
- Additional amount of state income tax to be withheld each pay period (if employer agrees), Worksheet C _____
 OR
- I certify under penalty of perjury that I am not subject to California withholding. I meet the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act. (Check box here)

Under the penalties of perjury, I certify that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled or, if claiming exemption from withholding, that I am entitled to claim the exempt status.

Signature _____ Date _____

| | |
|-----------------------------|------------------------------------|
| Employer's Name and Address | California Employer Account Number |
|-----------------------------|------------------------------------|

----- cut here -----

Give the top portion of this page to your employer and keep the remainder for your records.

YOUR CALIFORNIA PERSONAL INCOME TAX MAY BE UNDERWITHHELD IF YOU DO NOT FILE THIS DE 4 FORM.

IF YOU RELY ON THE FEDERAL FORM W-4 FOR YOUR CALIFORNIA WITHHOLDING ALLOWANCES, YOUR CALIFORNIA STATE PERSONAL INCOME TAX MAY BE UNDERWITHHELD AND YOU MAY OWE MONEY AT THE END OF THE YEAR.

PURPOSE: This certificate, DE 4, is for **California Personal Income Tax (PIT) withholding** purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax withholding obligation.

You should complete this form if either:

- You claim a different marital status, number of regular allowances, or different additional dollar amount to be withheld for California PIT withholding than you claim for federal income tax withholding or,
- You claim additional allowances for estimated deductions.

THIS FORM WILL NOT CHANGE YOUR FEDERAL WITHHOLDING ALLOWANCES.

The federal Form W-4 is applicable for California withholding purposes if you wish to claim the same marital status, number of regular allowances, and/or the same additional dollar amount to be withheld for state and federal purposes. However, federal tax brackets and withholding methods do not reflect state PIT withholding tables. **If you rely on the number of withholding allowances you claim on your Form W-4 withholding allowance**

certificate for your state income tax withholding, you may be significantly underwithheld. This is particularly true if your household income is derived from more than one source.

CHECK YOUR WITHHOLDING: After your Form W-4 and/or DE 4 takes effect, compare the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form, and for federal withholding use the Internal Revenue Service (IRS) Publication 919 or federal withholding calculations.

EXEMPTION FROM WITHHOLDING: If you wish to claim exempt, complete the federal Form W-4. You may claim exempt from withholding California income tax if you did not owe any federal income tax last year and you do not expect to owe any federal income tax this year. The exemption automatically expires on February 15 of the next year. If you continue to qualify for the exempt filing status, a new Form W-4 designating EXEMPT must be submitted before February 15. If you are not having federal income tax withheld this year but expect to have a tax liability next year, the law requires you to give your employer a new Form W-4 by December 1.

EXEMPTION FROM WITHHOLDING (continued): Under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from California income tax on your wages if (i) your spouse is a member of the armed forces present in California in compliance with military orders; (ii) you are present in California solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under this act, check the box on Line 3. You may be required to provide proof of exemption upon request.

IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA INCOME TAX RETURN OR CALL THE FRANCHISE TAX BOARD (FTB).

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES 800-852-5711 (voice)
800-822-6268 (TTY)

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES (Not Toll Free) 916-845-6500

The *California Employer's Guide* (DE 44) provides the income tax withholding tables. This publication may be found on the Employment Development Department (EDD) website at www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm. To assist you in calculating your tax liability, please visit the Franchise Tax Board website at www.ftb.ca.gov/individuals/index.shtml.

NOTIFICATION: Your employer is required to send a copy of your DE 4 to the FTB if it meets either of the following two conditions:

- You claim more than 10 withholding allowances.
- You claim exemption from state or federal income tax withholding and your employer expects your usual weekly wages to exceed \$200 per week.

IF THE IRS INSTRUCTS YOUR EMPLOYER TO WITHHOLD FEDERAL INCOME TAX BASED ON A CERTAIN WITHHOLDING STATUS, YOUR EMPLOYER IS REQUIRED TO USE THE SAME WITHHOLDING STATUS FOR STATE INCOME TAX WITHHOLDING IF YOUR WITHHOLDING ALLOWANCES FOR STATE PURPOSES MEET THE REQUIREMENTS LISTED UNDER "NOTIFICATION." IF YOU FEEL THAT THE FEDERAL DETERMINATION IS NOT CORRECT FOR STATE WITHHOLDING PURPOSES, YOU MAY REQUEST A REVIEW.

To do so, write to:

W-4 Unit
Franchise Tax Board MS F180
P.O. Box 2952
Sacramento, CA 95812-2952
Fax: 916-843-1094

Your letter should contain the basis of your request for review. You will have the burden of showing that the federal determination is incorrect for state withholding purposes. The FTB will limit its review to that issue. The FTB will notify both you and your employer of its findings. Your employer is then required to withhold state income tax as instructed by the FTB. In the event the FTB or the IRS finds there is no reasonable basis for the number of withholding exemptions that you claimed on your Form W-4/DE 4, you may be subject to a penalty.

PENALTY: You may be fined \$500 if you file, with no reasonable basis, a DE 4 that results in less tax being withheld than is properly allowable. In addition, criminal penalties apply for willfully supplying false or fraudulent information or failing to supply information requiring an increase in withholding. This is provided for by Section 13101 of the California Unemployment Insurance Code.

INSTRUCTIONS — 1 — ALLOWANCES*

When determining your withholding allowances, you must consider your personal situation:

- Do you claim allowances for dependents or blindness?
- Will you itemize your deductions?
- Do you have more than one income coming into the household?

TWO-EARNER/TWO-JOBS: When earnings are derived from more than one source, underwithholding may occur. If you have a working spouse or more than one job, it is best to check the box "SINGLE or MARRIED (with two or more incomes)." Figure the total number of allowances you are entitled to claim on all jobs using only one DE 4 form. Claim allowances with one employer. Do not claim the same allowances with more than one employer. Your withholding will usually be most accurate when all allowances are claimed on the DE 4 or Form W-4 filed for the highest paying job and zero allowances are claimed for the others.

MARRIED BUT NOT LIVING WITH YOUR SPOUSE: You may check the "Head of Household" marital status box if you meet all of the following tests:

- (1) Your spouse will not live with you at any time during the year;
- (2) You will furnish over half of the cost of maintaining a home for the entire year for yourself and your child or stepchild who qualifies as your dependent; and
- (3) You will file a separate return for the year.

HEAD OF HOUSEHOLD: To qualify, you must be unmarried or legally separated from your spouse and pay more than 50% of the costs of maintaining a home for the entire year for yourself and your dependent(s) or other qualifying individuals. Cost of maintaining the home includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities, and cost of food. It does not include the individual's personal expenses or any amount which represents value of services performed by a member of the household of the taxpayer.

WORKSHEET A

REGULAR WITHHOLDING ALLOWANCES

- (A) Allowance for yourself — enter 1 (A) _____
- (B) Allowance for your spouse (if not separately claimed by your spouse) — enter 1 (B) _____
- (C) Allowance for blindness — yourself — enter 1 (C) _____
- (D) Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1 (D) _____
- (E) Allowance(s) for dependent(s) — do not include yourself or your spouse (E) _____
- (F) Total — add lines (A) through (E) above (F) _____

INSTRUCTIONS — 2 — ADDITIONAL WITHHOLDING ALLOWANCES

If you expect to itemize deductions on your California income tax return, you can claim additional withholding allowances. Use Worksheet B to determine whether your expected estimated deductions may entitle you to claim one or more additional withholding allowances. Use last year's FTB Form 540 as a model to calculate this year's withholding amounts.

Do not include deferred compensation, qualified pension payments, or flexible benefits, etc., that are deducted from your gross pay but are not taxed on this worksheet.

You may reduce the amount of tax withheld from your wages by claiming one additional withholding allowance for each \$1,000, or fraction of \$1,000, by which you expect your estimated deductions for the year to exceed your allowable standard deduction.

WORKSHEET B

ESTIMATED DEDUCTIONS

1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB Form 540 1. _____
2. Enter \$7,812 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$3,906 if single or married filing separately, dual income married, or married with multiple employers - 2. _____
3. Subtract line 2 from line 1, enter difference = 3. _____
4. Enter an estimate of your adjustments to income (alimony payments, IRA deposits) + 4. _____
5. Add line 4 to line 3, enter sum = 5. _____
6. Enter an estimate of your nonwage income (dividends, interest income, alimony receipts) - 6. _____
7. If line 5 is greater than line 6 (if less, see below); Subtract line 6 from line 5, enter difference = 7. _____
8. Divide the amount on line 7 by \$1,000, round any fraction to the nearest whole number 8. _____
Enter this number on line 1 of the DE 4. Complete Worksheet C, if needed.
9. If line 6 is greater than line 5; Enter amount from line 6 (nonwage income) 9. _____
10. Enter amount from line 5 (deductions) 10. _____
11. Subtract line 10 from line 9, enter difference 11. _____
Complete Worksheet C

*Wages paid to registered domestic partners will be treated the same for state income tax purposes as wages paid to spouses for California Personal Income Tax (PIT) withholding and PIT wages. This law does not impact federal income tax law. A registered domestic partner means an individual partner in a domestic partner relationship within the meaning of Section 297 of the Family Code. For more information, please call our Taxpayer Assistance Center at 888-745-3886.

1. Enter estimate of total wages for tax year 2014 1. _____
2. Enter estimate of nonwage income (line 6 of Worksheet B) 2. _____
3. Add line 1 and line 2. Enter sum 3. _____
4. Enter itemized deductions or standard deduction (line 1 or 2 of Worksheet B, whichever is largest) 4. _____
5. Enter adjustments to income (line 4 of Worksheet B) 5. _____
6. Add line 4 and line 5. Enter sum 6. _____
7. Subtract line 6 from line 3. Enter difference 7. _____
8. Figure your tax liability for the amount on line 7 by using the 2014 tax rate schedules below 8. _____
9. Enter personal exemptions (line F of Worksheet A x \$116.60) 9. _____
10. Subtract line 9 from line 8. Enter difference 10. _____
11. Enter any tax credits. (See FTB Form 540) 11. _____
12. Subtract line 11 from line 10. Enter difference. This is your total tax liability 12. _____
13. Calculate the tax withheld and estimated to be withheld during 2014. Contact your employer to request the amount that will be withheld on your wages based on the marital status and number of withholding allowances you will claim for 2014. Multiply the estimated amount to be withheld by the number of pay periods left in the year. Add the total to the amount already withheld for 2014 13. _____
14. Subtract line 13 from line 12. Enter difference. If this is less than zero, you do not need to have additional taxes withheld 14. _____
15. Divide line 14 by the number of pay periods remaining in the year. Enter this figure on line 2 of the DE 4 15. _____

NOTE: Your employer is not required to withhold the additional amount requested on line 2 of your DE 4. If your employer does not agree to withhold the additional amount, you may increase your withholdings as much as possible by using the "single" status with "zero" allowances. If the amount withheld still results in an underpayment of state income taxes, you may need to file quarterly estimates on Form 540-ES with the FTB to avoid a penalty.

THESE TABLES ARE FOR CALCULATING WORKSHEET C AND FOR 2014 ONLY

| SINGLE OR MARRIED WITH DUAL EMPLOYERS | | | | |
|---------------------------------------|-----------------|----------------------|-------------|--------------|
| IF THE TAXABLE INCOME IS | | COMPUTED TAX IS | | |
| OVER | BUT NOT OVER | OF AMOUNT OVER . . . | PLUS* | |
| \$0 | \$7,582 ... | 1.100% | \$0 | \$0.00 |
| \$7,582 | \$17,976 ... | 2.200% | \$7,582 | \$83.40 |
| \$17,976 | \$28,371 ... | 4.400% | \$17,976 | \$312.07 |
| \$28,371 | \$39,384 ... | 6.600% | \$28,371 | \$769.45 |
| \$39,384 | \$49,774 ... | 8.800% | \$39,384 | \$1,496.31 |
| \$49,774 | \$254,250 ... | 10.230% | \$49,774 | \$2,410.63 |
| \$254,250 | \$305,100 ... | 11.330% | \$254,250 | \$23,328.52 |
| \$305,100 | \$508,500 ... | 12.430% | \$305,100 | \$29,089.83 |
| \$508,500 | \$1,000,000 ... | 13.530% | \$508,500 | \$54,372.45 |
| \$1,000,000 | and over | 14.630% | \$1,000,000 | \$120,872.40 |

| MARRIED FILING JOINT OR QUALIFYING WIDOW(ER) TAXPAYERS | | | | |
|--|-----------------|----------------------|-------------|--------------|
| IF THE TAXABLE INCOME IS | | COMPUTED TAX IS | | |
| OVER | BUT NOT OVER | OF AMOUNT OVER . . . | PLUS* | |
| \$0 | \$15,164 ... | 1.100% | \$0 | \$0.00 |
| \$15,164 | \$35,952 ... | 2.200% | \$15,164 | \$166.80 |
| \$35,952 | \$56,742 ... | 4.400% | \$35,952 | \$624.14 |
| \$56,742 | \$78,768 ... | 6.600% | \$56,742 | \$1,538.90 |
| \$78,768 | \$99,584 ... | 8.800% | \$78,768 | \$2,992.62 |
| \$99,584 | \$508,500 ... | 10.230% | \$99,584 | \$4,821.26 |
| \$508,500 | \$610,200 ... | 11.330% | \$508,500 | \$46,657.05 |
| \$610,200 | \$1,000,000 ... | 12.430% | \$610,200 | \$58,179.66 |
| \$1,000,000 | \$1,017,000 ... | 13.530% | \$1,000,000 | \$106,631.80 |
| \$1,017,000 | and over | 14.630% | \$1,017,000 | \$108,931.90 |

| UNMARRIED HEAD OF HOUSEHOLD TAXPAYERS | | | | |
|---------------------------------------|-----------------|----------------------|-------------|--------------|
| IF THE TAXABLE INCOME IS | | COMPUTED TAX IS | | |
| OVER | BUT NOT OVER | OF AMOUNT OVER . . . | PLUS* | |
| \$0 | \$15,174 ... | 1.100% | \$0 | \$0.00 |
| \$15,174 | \$35,952 ... | 2.200% | \$15,174 | \$166.91 |
| \$35,952 | \$46,346 ... | 4.400% | \$35,952 | \$624.03 |
| \$46,346 | \$57,359 ... | 6.600% | \$46,346 | \$1,081.37 |
| \$57,359 | \$67,751 ... | 8.800% | \$57,359 | \$1,808.23 |
| \$67,751 | \$345,780 ... | 10.230% | \$67,751 | \$2,722.73 |
| \$345,780 | \$414,936 ... | 11.330% | \$345,780 | \$31,165.10 |
| \$414,936 | \$691,560 ... | 12.430% | \$414,936 | \$39,000.47 |
| \$691,560 | \$1,000,000 ... | 13.530% | \$691,560 | \$73,384.83 |
| \$1,000,000 | and over | 14.630% | \$1,000,000 | \$115,116.76 |

IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA INCOME TAX RETURN OR CALL THE FTB:

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES 800-852-5711 (voice)
800-822-6268 (TTY)

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES
(Not Toll Free) 916-845-6500

*marginal tax

The DE 4 information is collected for purposes of administering the PIT law and under the authority of Title 22, California Code of Regulations, and the Revenue and Taxation Code, including Section 18624. The Information Practices Act of 1977 requires that individuals be notified of how information they provide may be used. Further information is contained in the instructions that came with your last California income tax return.



Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
OMB No. 1615-0047
Expires 03/31/2016

▶ **START HERE.** Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

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.)*

| | | | | | | |
|----------------------------------|---|-------------------------|-------------|----------------|---------------------------|-------------------|
| Last Name (Family Name) | | First Name (Given Name) | | Middle Initial | Other Names Used (if any) | |
| Address (Street Number and Name) | | | Apt. Number | City or Town | | State Zip Code |
| Date of Birth (mm/dd/yyyy) | U.S. Social Security Number [][] - [][] - [][][][] | E-mail Address | | | Telephone Number | |

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):

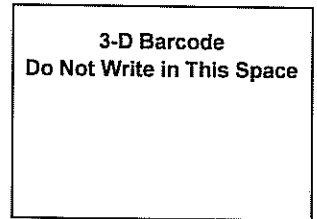
- A citizen of the United States
- A noncitizen national of the United States *(See instructions)*
- A lawful permanent resident (Alien Registration Number/USCIS Number): _____
- An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy) _____. Some aliens may write "N/A" in this field. *(See instructions)*

For aliens authorized to work, provide your Alien Registration Number/USCIS Number OR Form I-94 Admission Number:

1. Alien Registration Number/USCIS Number: _____

OR

2. Form I-94 Admission Number: _____



If you obtained your admission number from CBP in connection with your arrival in the United States, include the following:

Foreign Passport Number: _____

Country of Issuance: _____

Some aliens may write "N/A" on the Foreign Passport Number and Country of Issuance fields. *(See instructions)*

| | |
|------------------------|--------------------|
| Signature of Employee: | Date (mm/dd/yyyy): |
|------------------------|--------------------|

Preparer and/or Translator Certification *(To be completed and signed if Section 1 is prepared by a person other than the employee.)*

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

| | | | |
|--------------------------------------|--|-------------------------|-------------------|
| Signature of Preparer or Translator: | | 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 examine a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents" on the next page of this form. For each document you review, record the following information: document title, issuing authority, document number, and expiration date, if any.)

Employee Last Name, First Name and Middle Initial from Section 1:

| List A Identity and Employment Authorization | OR | List B Identity | AND | List C 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: | | <div style="border: 1px solid black; padding: 10px; width: fit-content; margin: auto;"> <p>3-D Barcode Do Not Write in This Space</p> </div> | | |
| 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 | | Date (mm/dd/yyyy) | Title of Employer or Authorized Representative | |
| Last Name (Family Name) | | First Name (Given Name) | 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) Last Name (Family Name) First Name (Given Name) Middle Initial | B. Date of Rehire (if applicable) (mm/dd/yyyy): |
|--|---|

C. If employee's previous grant of employment authorization has expired, provide the information for the document from List A or List C the employee presented that establishes current 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: | Date (mm/dd/yyyy): | Print Name of Employer or Authorized Representative: |
|---|--------------------|--|

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 | LIST B Documents that Establish Identity | LIST C Documents that Establish Employment Authorization |
|--|---|--|
| OR | AND | |
| <ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 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 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (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. 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 | <ol style="list-style-type: none"> 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 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 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <li style="text-align: center;">For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record | <ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of Birth Abroad issued by the Department of State (Form FS-545) 3. Certification of Report of Birth issued by the Department of State (Form DS-1350) 4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 5. Native American tribal document 6. U.S. Citizen ID Card (Form I-197) 7. Identification Card for Use of Resident Citizen in the United States (Form I-179) 8. Employment authorization document issued by the Department of Homeland Security |

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274).

Refer to Section 2 of the instructions, titled "Employer or Authorized Representative Review and Verification," for more information about acceptable receipts.



PAYROLL DEDUCTIONS

Various payroll deductions are made each payday in order to fulfill federal and state government requirements. Deductions will be made for the following reasons:

- (a) Federal income tax (withholding tax);
- (b) State income tax;
- (c) Federal Insurance Contribution Act (social security/medicare);
- (d) Employee's share of insurance premiums or any other benefit program;
- (e) Any court-ordered deductions or garnishments;
- (f) Any indebtedness or obligation of the employee to the company, including but not limited to: loans, advances, phone, tools, uniforms, etc.; and
- (g) Any voluntary deductions

Review the itemized deductions on your paycheck stub each payday and contact your supervisor if there are any errors. If any issues regarding the employee's receipt of the proper amount of compensation are not resolved within ten days, employees are required to notify the Company in writing of the compensation they contend is due. If you do not submit a written notice of a question or problem with your compensation, you will be understood to have acknowledged that the amount of compensation you received is correct.

Tax withholdings are based on the information submitted on your W-4 and A-4 form. Each employee is responsible for the accuracy of the forms and updating the information when necessary.

By signing this form, you acknowledge, authorize and consent that your paychecks will be subject to deductions as described in this policy.

Employer Name: _____

Employee Name: _____

Employee Signature: _____ Date: _____



2151 E. Broadway Rd. Suite 206
Tempe, AZ 85282
(480) 967-6466 (480) 967-7114 Fax

Payroll Direct Deposit Authorization Form

I authorize you and the financial institution named below to automatically deposit my net pay to my account (this includes my authorization to you to reverse any entries made in error). This authority will remain in effect until I give written notice to the payroll department.

Date _____

Employee Name _____

Financial Institution Name _____

Financial Institution City, State, Zip _____

Checking Account Number _____

Savings Account Number _____

Signature _____

Please attach a voided check (or a copy of a check) for the account that you would like your net pay deposited to.