

NAME CHANGE REQUEST FORM

HR USE ONLY

MUNIS D/B S/D
Cert. Class. Sub/Temp

Houston County Board of Education

Complete and return via _____
Please complete ALL information below to ensure records are updated accurately.
Changes in insurance due to a Change in Family status are required within 31 days. Contact Your Benefits Office for more info.

Employee Name: _____

Employee ID #: _____

School: _____

Position Title: _____

Current Status: Full-Time Part-Time Temporary Substitute Teacher

PLEASE INDICATE NAME CHANGE BELOW

New Name: _____

Previous Name: _____

PLEASE NOTE: For any name change you must include a copy of an Official Document listing new name. i.e. Marriage License / Certificate or Certificate of Name Change Issued by a Court of Law. Also, please forward a copy of Social Security Card reflecting new name for IRS purposes.

Besides the Social Security card, please check which supporting document you are using - **must provide**:

- Marriage License
- Divorce Decree
- Certificate of Name Change issued by Court of Law
- Social Security Card reflecting new name (for IRS purposes) - **must provide**

The following forms are attached and may need to be updated. If applicable, please complete and return them to ensure your records are updated with the appropriate departments:

Attachments: Form (A) W-4 and G-4 Tax Forms, *if making any changes to deductions*
Form (B) Teacher's Retirement Name Change Form, *required for all TRS employees*

Signature

Date

If you have any questions, please contact Human Resources at (478) 988-6244

Multiple Change Request (TRS-2B)

Please read the instructions on the reverse side before completing this form.



▼ To Be Completed by Member -- please print clearly

I wish to make changes to my TRS record as checked here and for the section(s) filled out below. (Please check all that apply)

Name Change

Designation of beneficiary(ies)

Your Information

Please print or type all personal information. Incomplete information will delay the processing of your retirement benefit.

This form will become void upon retirement.

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Social Security Number

Last Name

First Name

Middle Initial

Street Address (home address)

City

State

Zip Code

Name Change

If your name has changed, please complete this section.

School System

Old Name (Last, First, Middle/Maiden Name)

New Name (Last, First, Middle/Maiden Name)

Primary Beneficiary(ies) Designation

Please use this section to change primary beneficiary designations, as well as the percentage allocated to each.

The total percentage for primary beneficiaries must equal 100%. For example, if you have 3 primary beneficiaries, you need to make sure that the percentages allotted equal 100% (e.g., 40%, 30%, and 30%).

1.	Name of Beneficiary	Date of Birth	Sex (M or F)	Relationship to Me
	Address	City	State	Zipcode
	Percentage of available benefits to be paid to this beneficiary _____ %			
2.	Name of Beneficiary	Date of Birth	Sex (M or F)	Relationship to Me
	Address	City	State	Zipcode
	Percentage of available benefits to be paid to this beneficiary _____ %			
3.	Name of Beneficiary	Date of Birth	Sex (M or F)	Relationship to Me
	Address	City	State	Zipcode
	Percentage of available benefits to be paid to this beneficiary _____ %			
4.	Name of Beneficiary	Date of Birth	Sex (M or F)	Relationship to Me
	Address	City	State	Zipcode
	Percentage of available benefits to be paid to this beneficiary _____ %			



Multiple Change Request Instructions

Secondary Beneficiary(ies) Designation

Please use this section to change secondary beneficiary designations, as well as the percentage allocated to each.

The total percentage for secondary beneficiaries must equal 100%. For example, if you have 3 secondary beneficiaries, you need to make sure that the percentages allotted equal 100% (e.g., 40%, 30%, and 30%).

1.	_____	_____	_____	_____
	Name of Beneficiary	Date of Birth	Sex (M or F)	Relationship to Me
	_____	_____	_____	_____
	Address	City	State	Zipcode
	Percentage of available benefits to be paid to this beneficiary _____ %			
2.	_____	_____	_____	_____
	Name of Beneficiary	Date of Birth	Sex (M or F)	Relationship to Me
	_____	_____	_____	_____
	Address	City	State	Zipcode
	Percentage of available benefits to be paid to this beneficiary _____ %			
3.	_____	_____	_____	_____
	Name of Beneficiary	Date of Birth	Sex (M or F)	Relationship to Me
	_____	_____	_____	_____
	Address	City	State	Zipcode
	Percentage of available benefits to be paid to this beneficiary _____ %			
4.	_____	_____	_____	_____
	Name of Beneficiary	Date of Birth	Sex (M or F)	Relationship to Me
	_____	_____	_____	_____
	Address	City	State	Zipcode
	Percentage of available benefits to be paid to this beneficiary _____ %			

Your Signature

I certify that the information contained in this document has been filled out by myself and that the changes made will be effective on the date this form is received in the TRS office and revokes any prior information on file.

Signature

Date

This form can be used to make multiple changes to your records at the Teachers Retirement System of Georgia (TRS). These changes are effective on the date that this correctly, completed and signed form is received in the TRS office and revokes any prior information on file. At the top of the form, be sure to check the options for each change you are making, as well as complete "Your Information." This section must be completed for any changes to take effect.

Name Change

If you have changed your name, please complete this section.

Designation of Beneficiary(ies)

This section allows you to change both primary and secondary beneficiary designations, as well as the percentage allocated to each. You must complete all requested information for any changes to be valid. This form will revoke any prior information on file at TRS.

You may name your estate or trust as your primary or secondary beneficiary, however, a monthly benefit cannot be paid to your estate or trust. If your estate or trust is your only eligible designated beneficiary, a lump-sum payment of the contributions and interest in your account at the time of your death will be paid to it. Your executor or trustee should not be named as your beneficiary. The name and address of your executor or trustee should be listed on a separate, attached page.

Multiple Beneficiaries

If you elect more than one primary or more than one secondary beneficiary, make sure you indicate the total percentage of available benefits to be paid to each. The total for primary beneficiaries must equal 100%; the total for secondary beneficiaries must equal 100%. If no percentage distribution is indicated, your available benefits will be divided equally among the eligible beneficiaries. It is important to note that, if you do not indicate a percentage distribution, secondary beneficiaries are not eligible for benefits unless all primary beneficiaries are deceased.

If you wish to name more beneficiaries than space allowed on the form, you may attach a separate piece of 8.5" x 11" paper on which you may list additional beneficiaries. Each must be clearly named, numbered and allotted a percentage of benefits to be paid. **You must sign and date all additional pages, along with the original form.**

Before sending in this form, please be sure to:

- ♦ Fill out completely. Incomplete forms will be returned to you and not processed.
- ♦ Sign and date the form, along with any attachments you may have.
- ♦ Your records will be updated when the correct, completed form (and attachments if necessary) are received in the TRS office.
- ♦ Filling out this form with any changes revokes any prior information on file.
- ♦ TRS will send you confirmation of the changes made to your file.

Form W-4 (2019)

Future developments. For the latest information about any future developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

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. You may claim exemption from withholding for 2019 if **both** of the following apply.

- For 2018 you had a right to a refund of **all** federal income tax withheld because you had **no** tax liability, **and**
- For 2019 you expect a refund of **all** federal income tax withheld because you expect to have **no** tax liability.

If you're exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2019 expires February 17, 2020. See Pub. 505, Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

General Instructions

If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2019 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at www.irs.gov/W4App to determine your tax withholding more accurately. Consider

using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income not subject to withholding outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2019. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

Filers with multiple jobs or working spouses. If you have more than one job at a time, or if you're married filing jointly and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

Nonwage income. If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, you can use the Deductions, Adjustments, and Additional Income Worksheet on page 3 or the calculator at www.irs.gov/W4App to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at www.irs.gov/W4App to find out if you should adjust your withholding on Form W-4 or W-4P.

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

Specific Instructions

Personal Allowances Worksheet

Complete this worksheet on page 3 first to determine the number of withholding allowances to claim.

Line C. Head of household please note: Generally, you may claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing status.

Line E. Child tax credit. When you file your tax return, you may be eligible to claim a child tax credit for each of your eligible children. To qualify, the child must be under age 17 as of December 31, must be your dependent who lives with you for more than half the year, and must have a valid social security number. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

Line F. Credit for other dependents. When you file your tax return, you may be eligible to claim a credit for other dependents for whom a child tax credit can't be claimed, such as a qualifying child who doesn't meet the age or social security number requirement for the child tax credit, or a qualifying relative. To learn more about this credit, see Pub. 972. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total

----- Separate here and give Form W-4 to your employer. Keep the worksheet(s) 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; font-size: small;">▶ Whether you're 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 2019
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 filing separately, check "Married, but withhold at higher Single rate."
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 800-772-1213 for a replacement card. <input type="checkbox"/>
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)	5 _____	
6 Additional amount, if any, you want withheld from each paycheck	6 \$ _____	
7 I claim exemption from withholding for 2019, 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 boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.) _____		9 First date of employment _____
		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 2016 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, 1952) of your income, and miscellaneous deductions. For 2016, you may have to reduce your itemized deductions if your income is over \$311,300 and you are married filing jointly or are a qualifying widow(er); \$285,350 if you are head of household; \$259,400 if you are single and not head of household or a qualifying widow(er); or \$155,650 if you are married filing separately. See Pub. 505 for details	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$12,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,300 \text{ if head of household} \\ \$6,300 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter “-0-”	3	\$ _____
4	Enter an estimate of your 2016 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 2016 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2016 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 \$4,050 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 2016. 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 2016. 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 - \$9,000	0	\$0 - \$75,000	\$610	\$0 - \$38,000	\$610
6,001 - 14,000	1	9,001 - 17,000	1	75,001 - 135,000	1,010	38,001 - 85,000	1,010
14,001 - 25,000	2	17,001 - 26,000	2	135,001 - 205,000	1,130	85,001 - 185,000	1,130
25,001 - 27,000	3	26,001 - 34,000	3	205,001 - 360,000	1,340	185,001 - 400,000	1,340
27,001 - 35,000	4	34,001 - 44,000	4	360,001 - 405,000	1,420	400,001 and over	1,600
35,001 - 44,000	5	44,001 - 75,000	5	405,001 and over	1,600		
44,001 - 55,000	6	75,001 - 85,000	6				
55,001 - 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.

STATE OF GEORGIA EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

1a. YOUR FULL NAME	1b. YOUR SOCIAL SECURITY NUMBER
2a. HOME ADDRESS (Number, Street, or Rural Route)	2b. CITY, STATE AND ZIP CODE

PLEASE READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING LINES 3 – 8

3. MARITAL STATUS

(If you do not wish to claim an allowance, enter "0" in the brackets beside your marital status.)

- A. Single: Enter 0 or 1[]
- B. Married Filing Joint, both spouses working:
Enter 0 or 1 []
- C. Married Filing Joint, one spouse working:
Enter 0 or 1 or 2[]
- D. Married Filing Separate:
Enter 0 or 1 []
- E. Head of Household:
Enter 0 or 1 []

4. DEPENDENT ALLOWANCES []

5. ADDITIONAL ALLOWANCES []
(worksheet below must be completed)

6. ADDITIONAL WITHHOLDING \$ _____

WORKSHEET FOR CALCULATING ADDITIONAL ALLOWANCES

(Must be completed before completing step 5)

1. COMPLETE THIS LINE ONLY IF USING STANDARD DEDUCTION:

Yourself: Age 65 or over Blind

Spouse: Age 65 or over Blind Number of boxes checked _____ x 1300.....\$ _____

2. ADDITIONAL ALLOWANCES FOR DEDUCTIONS:

A. Federal Estimated Itemized Deductions..... \$ _____

B. Georgia Standard Deduction (enter one): Single/Head of Household \$2,300
Each Spouse \$1,500 \$ _____

C. Subtract Line B from Line A..... \$ _____

D. Allowable Deductions to Federal Adjusted Gross Income \$ _____

E. Add the Amounts on Lines 1, 2C, and 2D \$ _____

F. Estimate of Taxable Income not Subject to Withholding \$ _____

G. Subtract Line F from Line E (if zero or less, stop here)..... \$ _____

H. Divide the Amount on Line G by \$3,000. Enter total here and on Line 5 above _____

(This is the maximum number of additional allowances you can claim. If the remainder is over \$1,500 round up)

7. LETTER USED (Marital Status A, B, C, D, or E) _____ **TOTAL ALLOWANCES** (Total of Lines 3 - 5) _____
(Employer: The letter indicates the tax tables in the Employer's Tax Guide)

8. EXEMPT: (Do not complete Lines 3 - 7 if claiming exempt) **Read the Line 8 instructions on page 2 before completing this section.**

a) I claim exemption from withholding because I incurred no Georgia income tax liability last year **and** I do not expect to have a Georgia income tax liability this year. **Check here**

b) I certify that I am not subject to Georgia withholding because I meet the conditions set forth under the Servicemembers Civil Relief Act as amended by the Military Spouses Residency Relief Act as provided on page 2. My state of residence is _____ My spouse's (servicemember) state of residence is _____ The states of residence must be the same to be exempt. **Check here**

I certify under penalty of perjury that I am entitled to the number of withholding allowances or the exemption from withholding status claimed on this Form G-4. Also, I authorize my employer to deduct per pay period the additional amount listed above.

Employee's Signature _____ Date _____

Employer: Complete Line 9 and mail entire form only if the employee claims over 14 allowances or exempt from withholding. If necessary, mail form to: Georgia Department of Revenue, Withholding Tax Unit, P. O. Box 49432, Atlanta, GA 30359.

9. EMPLOYER'S NAME AND ADDRESS: Houston County Board of Education **EMPLOYER'S FEIN:** 58-6000264

PO Box 1850 **EMPLOYER'S WH#:** _____
Perry, Georgia 31069

Do not accept forms claiming additional allowances unless the worksheet has been completed. Do not accept forms claiming exempt if numbers are written on Lines 3 - 7.

INSTRUCTIONS FOR COMPLETING FORM G-4

Enter your full name, address and social security number in boxes 1a through 2b.

Line 3: Write the number of allowances you are claiming in the brackets beside your marital status.

- A. Single - enter 1 if you are claiming yourself
- B. Married Filing Joint, both spouses working - enter 1 if you claim yourself or 2 if you claim yourself and your spouse
- C. Married Filing Joint, one spouse working - enter 1 if you claim yourself or 2 if you claim yourself and your spouse
- D. Married Filing Separate - enter 1 if you claim yourself or 2 if you claim yourself and your spouse
- E. Head of Household - enter 1 if you claim yourself but the individual(s) for whom you maintain a home does not qualify as a dependent; or 2 if you claim yourself and a qualified dependent for whom you maintain a home

Do not claim a deduction on Line 4 for a dependent used to qualify you as head of household

Line 4: Enter the number of dependent allowances you are entitled to claim.

Line 5: Complete the worksheet on Form G-4 if you claim additional allowances. Enter the number on Line H here.

Failure to complete and submit the worksheet will result in automatic denial of your claim.

Line 6: Enter a specific dollar amount that you authorize your employer to withhold in addition to the tax withheld based on your marital status and number of allowances.

Line 7: Enter the letter of your marital status from Line 3. Enter total of the numbers on Lines 3 - 5.

Line 8:

- a) Check the first box if you qualify to claim exempt from withholding. You can claim exempt if you filed a Georgia income tax return last year and the amount on Line 4 of Form 500EZ or Line 16 of Form 500 was zero, **and** you expect to file a Georgia tax return this year and will not have a tax liability. You can not claim exempt if you did not file a Georgia income tax return for the previous tax year. **Receiving a refund in the previous tax year does not qualify you to claim exempt.**

EXAMPLES: Your employer withheld \$500 of Georgia income tax from your wages. The amount on Line 4 of Form 500EZ (or Line 16 of Form 500) was \$100. Your tax liability is the amount on Line 4 (or Line 16); therefore, you **do not qualify** to claim exempt.

Your employer withheld \$500 of Georgia income tax from your wages. The amount on Line 4 of Form 500EZ (or Line 16 of Form 500) was \$0 (zero). Your tax liability is the amount on Line 4 (or Line 16) and you filed a prior year income tax return; therefore, you **qualify** to claim exempt.

b) Check the second box if you are not subject to Georgia withholding and meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act. Under the Act, a spouse of a servicemember may be exempt from Georgia income tax on income from services performed in Georgia if:

- 1. The servicemember is present in Georgia in compliance with military orders;
- 2. The spouse is in Georgia solely to be with the servicemember;
- 3. The spouse maintains domicile in another state; and
- 4. The domicile of the spouse is the same as the domicile of the servicemember.

Additional information for employers regarding the Military Spouses Residency Relief Act:

- 1. On the W-2 for 2009, the employer should report all wages earned during the year as Georgia wages. On the W-2 for 2010 and any year thereafter, the employer should not report any of the wages as Georgia wages on the W-2.
- 2. If the spouse of a servicemember is entitled to the protection of the Military Spouses Residency Relief Act in another state and files a withholding exemption form in such other state, the spouse is required to submit a Georgia Form G-4 so that withholding will occur as is required by Georgia Law when a Georgia domiciliary works in another state and withholding is not required by such other state. If the spouse does not fill out the form, the employer shall withhold Georgia income tax as if the spouse is single with zero allowances.

Do not complete Lines 3 - 7 if claiming exempt.

O.C.G.A. § 48-7-102 requires you to complete and submit Form G-4 to your employer in order to have tax withheld from your wages. By correctly completing this form, you can adjust the amount of tax withheld to meet your tax liability. Failure to submit a properly completed Form G-4 will result in your employer withholding tax as though you are single with zero allowances.

Employers are required to mail any Form G-4 claiming more than 14 allowances or exempt from withholding to the Georgia Department of Revenue for approval. Employers will honor the properly completed form as submitted pending notification from the Withholding Tax Unit. Upon approval, such forms remain in effect until changed or until February 15 of the following year. Employers who know that a G-4 is erroneous should not honor the form and should withhold as if the employee is single claiming zero allowances until a corrected form has been received.