SHARP Customer Service Center

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SHARP Message #652

DATE:	12/16/05
AUTHOR:	PAYROLL
SUBJECT:	2006 Form W-4 Released

MESSAGE TEXT:

The IRS has released the 2006 Form W-4, Employee's Withholding Allowance Certificate. As noted in Informational Circular 06-P-017, IRS regulations require a new W-4 be filed for employees wanting to continue to claim exemption from withholding in 2006. IRS regulations continue to require employees claiming exempt status from federal tax withholding (for income earned in the United States) to file a new W-4 form annually. Employees are eligible for the exempt status if the following criteria are met: 1) the employee had no income tax liability in the previous years, **and** 2) the employee anticipates no income tax liability in the upcoming year.

Agency personnel are reminded that the KPAY320 will run on the night of December 19, 2005 and will insert (for employee's claiming exemption in 2005 who have **not** filed a new W-4 for 2006) a 01/01/2006 effective-dated row in the employee's Tax Data record indicating a marital status of 'single' with zero exemptions. Agencies should refer to Informational Circular 06-p-017 for additional information pertaining to Forms W-4 processing for exempt employees.

The 2006 Form W-4 is immediately available at the IRS website at www.irs.gov and is also available at the Accounts and Reports website at http://da.state.ks.us/ar/.

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