

IATSE Local 251 **Dues and Fees Authorization**

Form W-4 (2012)

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 2012 expires February 18, 2013. 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 \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

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 2012. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. The IRS has created a page on IRS.gov for information about Form W-4, at www.irs.gov/w4. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted on that page.

	Persona	I Allowances Works	heet (Keep for your records.)					
Α	Enter "1" for yourself if no one else can	claim you as a dependent			. A			
	You are single and have)				
В		only one job, and your sp		}	. В			
			wages (or the total of both) are \$1,5					
С	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.)							
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 house	hold on your tax return (s	see conditions under Head of hou	sehold above) .	. E			
F	Enter "1" if you have at least \$1,900 of cl	nild or dependent care e	expenses for which you plan to cla	aim a credit	. F			
	(Note. Do not include child support payn	nents. See Pub. 503, Chil	d and Dependent Care Expenses,	for details.)				
G	Child Tax Credit (including additional ch	ild tax credit). See Pub. 9	72, Child Tax Credit, for more info	rmation.				
	 If your total income will be less than \$6 			then less "1" if you h	ave three to			
	seven eligible children or less "2" if you h	nave eight or more eligible	e children.					
	• If your total income will be between \$61,000	and \$84,000 (\$90,000 and	\$119,000 if married), enter "1" for eac	h eligible child	. G			
Н	Add lines A through G and enter total here. (Note. This may be different f	from the number of exemptions you c	laim on your tax return	.) ► H			
			income and want to reduce your wit	hholding, see the Ded	luctions			
	For accuracy, and Adjustments Wo	. 0	or are married and you and your	anauga bath work a	nd the combined			
		exceed \$40.000 (\$10.000 i	or are married and you and your f married), see the Two-Earners/M	spouse both work a Jultiple Jobs Worksh	eet on page 2 to			
	• If neither of the abov	e situations applies, stop h	nere and enter the number from line	H on line 5 of Form W	-4 below.			
	Separate here and	aive Form W-4 to vour en	nployer. Keep the top part for you	r records				
	•	-						
Form		e's Withholding	g Allowance Certifica	ite OM	B No. 1545-0074			
	tment of the Treasury Whether you are ent		er of allowances or exemption from wi		201 2			
Intern			be required to send a copy of this form					
1	Your first name and middle initial	Last name		2 Your social secur	rity number			
	Home address (number and street or rural route	2)	3 Single Married Marri	ied, but withhold at highe	r Single rate.			
	City and the same at the same 171D and a		Note. If married, but legally separated, or spo	ouse is a nonresident alien, ch	neck the "Single" box.			
	City or town, state, and ZIP code		4 If your last name differs from that	shown on your social se	ecurity card,			
			check here. You must call 1-800-	· · · · · · · · · · · · · · · · · · ·	ment card. 🕨 🔃			
5	Total number of allowances you are cla	iming (from line H above	or from the applicable worksheet					
6	Additional amount, if any, you want wit	hheld from each paychec	k	6	\$			
7 I claim exemption from withholding for 2012, and I certify that I meet both of the following conditions for exemption.								
	• 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 fede 	ral income tax withheld b	ecause I expect to have no tax lial	bility.				
	If you meet both conditions, write "Exe			7				
Und	er penalties of perjury, I declare that I have ex	amined this certificate and	, to the best of my knowledge and b	elief, it is true, correct	, and complete.			
Emp	ployee's signature							
	s form is not valid unless you sign it.)			Date ▶				

Employer identification number (EIN)

Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)

9 Office code (optional)

Form W-4 (2012) Page **2**

	Deductions and Adjustments Worksheet		
Note.	. Use this worksheet <i>only</i> if you plan to itemize deductions or claim certain credits or adjustments to income.		
1	Enter an estimate of your 2012 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions	1	\$
2	Enter: \$11,900 if married filing jointly or qualifying widow(er) \$8,700 if head of household \$5,950 if single or married filing separately	2	\$
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$
4	Enter an estimate of your 2012 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 Converting Credits to		
	Withholding Allowances for 2012 Form W-4 worksheet in Pub. 505.)	5	\$
6	Enter an estimate of your 2012 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 \$3,800 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	_					
ľ	"-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	•					
١	,	3	1.199				
Note	La 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	e the	additional				
	withholding amount necessary to avoid a year-end tax bill.						
4	Enter the number from line 2 of this worksheet						
5	Enter the number from line 1 of this worksheet						
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 2012. For example, divide by 26 if you are paid						
	every two weeks and you complete this form in December 2011. 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	\$				

l able 1				l apie 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 - \$5,000 5,001 - 12,000 12,001 - 22,000 22,001 - 25,000 25,001 - 30,000 30,001 - 40,000 40,001 - 48,000 48,001 - 55,000 65,001 - 65,000 65,001 - 72,000 72,001 - 85,000 85,001 - 97,000 97,001 - 110,000 110,001 - 120,000 120,001 - 135,000 135,001 and over	0 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	\$0 - \$8,000 8,001 - 15,000 15,001 - 25,000 25,001 - 30,000 30,001 - 40,000 40,001 - 50,000 50,001 - 65,000 65,001 - 80,000 80,001 - 95,000 95,001 - 120,000 120,001 and over	0 1 2 3 4 5 6 7 8 9	\$0 - \$70,000 70,001 - 125,000 125,001 - 190,000 190,001 - 340,000 340,001 and over	\$570 950 1,060 1,250 1,330	\$0 - \$35,000 35,001 - 90,000 90,001 - 170,000 170,001 - 375,000 375,001 and over	\$570 950 1,060 1,250 1,330

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 Wisconsin Withholding Exemption Certificate/New Hire Reporting

Employee's Section

Employee's Name (last, first, middle initial				Social Security Number		Date of Birth	
Emplo	yee's	address (number and street)	City	<u> </u>	State	Zip Code	
□s	ingle	Married Married, but withhold at higher Single rate	. Note: If m	arried, but legally separated, check the	Single box.	Date of Hire	
Compl	ete L	OUR TOTAL WITHHOLDING EXEMPTIONS BELOW ines 1 through 3 only if your Wisconsin exemptions are Exemption for yourself – enter 1	different t				
	(b) Exemption for your spouse – enter 1						
(c) Exemption(s) for dependent(s) – you are entitled to claim an exemption for each dependent							
(d) Total – add lines (a) through (c)							
2.	Add	itional amount per pay period you want deducted (if you	ır employe	er agrees)		-0.0 kalara	
3.	I cla	im complete exemption from withholding (see instruction	ons). Ente	r "Exempt"			
CERT	IFY th	nat the number of withholding exemptions claimed on this certifi	cate does n	ot exceed the number to which I am en	titled. If clair	ming complete exemption from	

withholding. I certify that I incurred no liability for Wisconsin income tax for last year and that I anticipate that I will incur no liability for Wisconsin income tax for this year.

EMPLOYEE INSTRUCTIONS:

WHO MUST FILE:

Signature

Every Employee is required to file a completed Form WT-4 with each of his or her employers unless the Employee claims the same number of withholding exemptions for Wisconsin withholding tax purpose as for federal withholding tax purpose. Form WT-4 (or federal Form W-4 if a Form WT-4 is not filed) will be used by your employer to determine the amount of Wisconsin income tax to be withheld from your paychecks. If you have more than one employer, you should claim a smaller number or no exemptions on each Form WT-4 filed with employers other than your principal employer so that the total amount withheld will be closer to your actual income tax liability.

Your employer may also require you to complete this form to report your hiring to the Department of Workforce Development.

You may file a new Form WT-4 any time you wish to change the amount of with-holding from your paychecks, providing the number of exemptions you claim does not exceed the number you are entitled to claim.

· UNDER WITHHOLDING:

If sufficient tax is not withheld from your wages, you may incur additional interest charges under the tax laws. In general, 90% of the net tax shown on your income tax return should be withheld.

· OVER WITHHOLDING:

If you are using Form WT-4 to claim the maximum number of exemptions to which you are entitled and your withholding exceeds your expected income tax liability, you may use Form WT-4A to minimize the over withholding.

· WHEN TO FILE IF YOUR EXEMPTIONS CHANGE:

You must file a new certificate within 10 days if the number of exemptions previously claimed by you DECREASES.

You may file a new certificate at any time if the number of your exemptions INCREASES.

Date Signed __

· HOW TO COMPLETE FORM WT-4

Clearly print your full name (last, first, middle initial), address, social security number and date of birth.

LINE 1:

(a)-(c) Number of exemptions — Do not claim more than the correct number of exemptions. If you expect to owe more income tax for the year than will be withheld if you claim every exemption to which you are entitled, you may increase your withholding by claiming a smaller number of exemptions on lines 1(a)-(c) or you may enter into an agreement with your employer to have additional amounts withheld (see instruction for line 2).

(c) Dependents — Those persons who qualify as your dependents for federal income tax purposes may also be claimed as dependents for Wisconsin purposes. The term "dependents" does not include you or your spouse. Indicate the number of dependents that you are claiming in the space provided.

LINE 2:

Additional withholding — If you have claimed "zero" exemptions on line 1, but still expect to have a balance due on your tax return for the year, you may wish to request your employer to withhold an additional amount of tax for each pay period. If your employer agrees to this additional withholding, enter the additional amount you want deducted from each of your paychecks on line 2.

. LINE 3:

Exemption from withholding — You may claim exemption from withholding of Wisconsin income tax if you had no liability for income tax for last year, and you anticipate that you will incur no liability for income tax for this year. You may not claim exemption if your return shows tax liability before the allowance of any credit for income tax withheld. If you are exempt, your employer will not withhold Wisconsin income tax from your wages.

You must revoke this exemption (1) within 10 days from the time you anticipate you will incur income tax liability for the year or (2) on or before December 1 if you anticipate you will incur Wisconsin income tax liabilities for the next year. If you want to stop or are required to revoke this exemption, you must file a new Form WT-4 with your employer showing the number of withholding exemption you are entitled to claim. This certificate for exemption from withholding will expire on April 30 of next year unless a new Form WT-4 is filed before that date.

Employer's Section

Employer's Name		Federal Emp	loyer ID Number
Employer's payroll address (number and street)	City	State	Zip Code

EMPLOYER INSTRUCTIONS for Department of Revenue:

- If you do not have a Federal Employer Identification Number (FEIN), contact the Internal Revenue Service to obtain a FEIN.
- If the Employee has claimed more than 10 exemptions OR has claimed complete
 exemption from withholding and earns more than \$200.00 a week or is believed
 to have claimed more exemptions than he or she is entitled to, mail a copy of this
 certificate to: Wisconsin Department of Revenue, Audit Bureau, P.O. Box 8906,
 Madison, WI 53708 or fax (608)-267-0834.
- Keep a copy of this certificate with your records. If you have questions about the Department of Revenue requirements, call (608) 266-8646 or (608) 266-2776.

EMPLOYER INSTRUCTIONS for New Hire Reporting:

- This report contains the required information for reporting New Hire to Wisconsin. Mail the original form to the Department of Workforce Development, New Hire Reporting, PO Box 14431, Madison, WI 53708-0431 or fax toll free to 1-800-277-8075.
- If you are reporting New Hires electronically, you do not need to forward a copy of this report to Department of Workforce Development.
- If you have questions about New Hire requirements, call toll free (888) 300-HIRE (888-300-4473).

Signature of Employer or Authorized Representative

Form I-9, Employment **Eligibility Verification**

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 documents have a future expiration date may also constitute illegal discrimination. Section 1. Employee Information and Verification (To be completed and signed by employee at the time employment begins.) Maiden Name Middle Initial Print Name: Last Date of Birth (month/day/year) Apt. # Address (Street Name and Number) Social Security # Zip Code State City I attest, under penalty of perjury, that I am (check one of the following): I am aware that federal law provides for A citizen of the United States imprisonment and/or fines for false statements or A noncitizen national of the United States (see instructions) use of false documents in connection with the A lawful permanent resident (Alien #) completion of this form. An alien authorized to work (Alien # or Admission #) until (expiration date, if applicable - month/day/year) Employee's Signature Date (month/day/year) 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. Preparer's/Translator's Signature Print Name Date (month/day/year) Address (Street Name and Number, City, State, Zip Code) Section 2. Employer Review and Verification (To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).) **AND** List C List B OR List A Document title: Issuing authority: Document #: Expiration Date (if any): Document #: Expiration Date (if any): CERTIFICATION: I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on and that to the best of my knowledge the employee is authorized to work in the United States. (State (month/day/year) employment agencies may omit the date the employee began employment.) Title Signature of Employer or Authorized Representative Date (month/day/year) Business or Organization Name and Address (Street Name and Number, City, State, Zip Code) Section 3. Updating and Reverification (To be completed and signed by employer.) B. Date of Rehire (month/day/year) (if applicable) A. New Name (if applicable) C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization. Expiration Date (if any): Document #: Document Title: l 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.

Date (month/day/year)

LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

LIST A

LIST B

LIST C

Documents that Establish Both Identity and Employment Authorization

Documents that Establish Identity

Documents that Establish Employment Authorization

	Authorization O	R	AND	
1.	U.S. Passport or U.S. Passport Card	1. Driver's license or ID card issued to a State or outlying possession of the United States provided it contains photograph or information such as	e a	Social Security Account Number card other than one that specifies on the face that the issuance of the
2.	Permanent Resident Card or Alien Registration Receipt Card (Form I-551)	name, date of birth, gender, height eye color, and address		card does not authorize employment in the United States
3.	Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-	2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as		Certification of Birth Abroad issued by the Department of State (Form FS-545)
	readable immigrant visa	name, date of birth, gender, height eye color, and address	.	Certification of Report of Birth issued by the Department of State
4.	Employment Authorization Document that contains a photograph (Form	3. School ID card with a photograph		(Form DS-1350)
	I-766)	4. Voter's registration card	4.	Original or certified copy of birth certificate issued by a State,
5.	In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations	5. U.S. Military card or draft record		county, municipal authority, or territory of the United States
		6. Military dependent's ID card		bearing an official seal
		7. U.S. Coast Guard Merchant Marin Card	er 5.	Native American tribal document
		8. Native American tribal document		
		ent is not in conflict with ctions or limitations 9. Driver's license issued by a Canadian government authority	ian 6.	. U.S. Citizen ID Card (Form I-197)
6.	Passport from the Federated States of	For persons under age 18 who are unable to present a document listed above:	7.	Identification Card for Use of Resident Citizen in the United States (Form I-179)
	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	10. School record or report card	8.	Employment authorization document issued by the
		11. Clinic, doctor, or hospital record		Department of Homeland Security
	Between the United States and the FSM or RMI	12. Day-care or nursery school recor	d	

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