



EMPLOYEES – TAX CREDIT MAY PERMIT YOU TO CLAIM EXEMPTION FROM WISCONSIN WITHHOLDING TAX

INCOME TAX CREDIT AVAILABLE

Wisconsin law provides an income tax credit called the Working Families Tax Credit for certain lower-income individuals. The credit may be claimed on an individual's 2012 Wisconsin income tax return.

EXEMPTION FROM WITHHOLDING

As a result of the Working Families Tax Credit, some employees will be permitted to claim exemption from having Wisconsin income tax withheld from the wages they receive during 2012.

DO YOU QUALIFY?

To determine if you can claim exemption from having Wisconsin income tax withheld from wages you receive during 2012 because of the Working Families Tax Credit, answer the following questions:

- 1. Will you be a legal resident of Wisconsin for the entire year 2012?
2. Can you be claimed as a dependent on someone else's 2012 Wisconsin income tax return (for example, by your parents)?
3. Worksheet. Must be completed to determine if you may claim exemption from Wisconsin withholding tax (keep this worksheet for your records).

Worksheet table with 5 rows for income calculation and a footnote: * Examples of nonwage taxable income include interest and dividend income, self-employment income, alimony, and unemployment compensation.

- 4. (a). If you are unmarried, is line 5 of the Worksheet more than \$10,000?
(b). If you are married, is line 5 of the Worksheet more than \$19,000?

NEED ASSISTANCE?

If you have questions about the Working Families Tax Credit, or need assistance in completing the worksheet on page 1, contact any Department of Revenue office. You may also call Madison at (608) 266-2776. If you prefer, you may write to:

Wisconsin Department of Revenue
PO Box 8949
Madison, WI 53708-8949

FAX 608-267-1030
Email: dorwithholdingtax@revenue.wi.gov

CAUTION

If you claim exemption from the withholding of Wisconsin income tax from your wages and subsequent changes in your income or marital status will result in your not being eligible for the Working Families Tax Credit, you must revoke the exemption. To revoke the exemption, you must notify your employer to resume withholding Wisconsin income tax from your wages. Use Wisconsin Form WT-4A to determine the amount your employer should withhold.

Detach here and give completed certificate to your employer, if you qualify.

WISCONSIN
DEPARTMENT
OF REVENUE

**Certificate of Exemption From Wisconsin Withholding for 2012
Based on the Working Families Tax Credit (Expires on December 31, 2012)**

FORM WT-4B

Employee's Full Name _____

Social Security Number _____

I CERTIFY that I will qualify for the Working Families Tax Credit for 2012 and claim exemption from withholding of Wisconsin income tax from the wages I receive during 2012.

Signature of employee

Date

Employee: Give the completed certificate to your employer to claim exemption from having Wisconsin income tax withheld from wages you receive during 2012.

Employer: After receiving this certificate, discontinue withholding Wisconsin income tax from wages you pay to this employee during 2012. This certificate applies only to wages paid during 2012.

Note: It is not necessary to provide a copy of this certificate to the Department of Revenue.