

Instructions for completing the “Special Withholding Procedures” form

1. Print your name at the top of the form.
2. In general, the “Student Status” section on the top right line of the form will not apply. This is for employees who are also students and earn minimal income resulting in minimal tax liability.
3. In the “Dependent Information” section, please print the names, relationships, and last four digits of the social security numbers of your spouse and/or children and/or other dependents that you claim on your tax return.
4. If applicable, provide a statement under the section labeled “Itemized Deduction Information” regarding your particular circumstances that supports additional allowances in addition to yourself and dependents listed in the “Dependent Information” section.
5. Indicate your Filing Status (single or married). Remember, you can mark single if you are married, but want to have taxes withheld at the higher single rate.
6. Based on the information you have provided on the form, indicate the number of withholding allowances for Nebraska taxes.

Remember, the total number of withholding allowances should not exceed one (1) for yourself plus one (1) for each person you listed under the “Dependent Information” section **unless you have provided information in the “Itemized Deduction Information” section.**

For example: The employee is married with two children. The dependents listed on the form, are the spouse, child A, and child B. The total number of withholding allowances for Nebraska income tax purposes is four (4). If you have provided additional information regarding itemized deductions, the total number of withholding allowances may total five (5), six (6) or more depending on the circumstances.

If you want an allowance number that is less than the number supported by your information, you only need to indicate the lesser number.

Example: If you are single, you could claim either 0 or 1 without additional information provided under the “Itemized Deduction Information” section.

Obviously there is a relationship between allowances and the amount of tax withheld. Keep in mind, a lower number of allowances will result in more tax being withheld from each paycheck. While a higher number of allowances will result in less tax being withheld from each paycheck.

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| Employee Name | Student Status (no tax liability anticipated) <input type="checkbox"/> Full-Time <input type="checkbox"/> Part-Time |
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[illegible]

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief, it is true, correct, and complete.

Date _____

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