New Hire Document Package

New Hire Document Package Checklist

Without all of these documents we cannot process your pay check, so it is important that you return these to us in a timely manner.

Please make sure you return/provide all of the following documents:

- □ **W-4** (see pages 3-6; we only need page 3)
- □ **NC-4** (see pages 7-11; we only need page 7)
- □ **I-9** (see pages 12-29 (Instructions) and pages 28-30 (actual form); we only need the actual form (pages 28-29))
- □ Supporting documents for I-9 (page 29)
 - Either one item from List A, or
 - A combination of one item from List B and one item from List C
- Direct Deposit Information/Email Address (page 30)

These are all of the documents we need to process your payroll!

orm **W-4**

Department of the Treasury

Internal Revenue Service

Employee's Withholding Certificate

OMB No. 1545-0074

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

Step 1:	(a) I	First name and middle initial	Last name	(b) Soc	cial security number			
Enter Personal Information	Addr City o	ess or town, state, and ZIP code		name o card? If credit fo contact	bur name match the n your social security not, to ensure you get or your earnings, SSA at 800-772-1213 www.ssa.gov.			
	 (c) Single or Married filing separately Married filing jointly or Qualifying surviving spouse Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying indi 							

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at *www.irs.gov/W4App*.

Step 2:	Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse
Multiple Jobs	also works. The correct amount of withholding depends on income earned from all of these jobs.
or Spouse	Do only one of the following.
Works	(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; or
	(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; or
	(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the

Complete Steps 5-4(b) of 1 of the other jobs. Leave those steps blank for the other jobs.	(TOUI	within ordining with
be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)		

Step 3:	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
Claim	Multiply the number of qualifying children under age 17 by \$2,000 \$		
Dependent and Other	Multiply the number of other dependents by \$500 <u>\$</u>		
Credits	Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$
Step 4 (optional): Other	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$
Adjustments	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$
	(c) Extra withholding. Enter any additional tax you want withheld each pay period .	4(c)	\$

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowled	dge and belief, is true,	e, correct, and complete.		
	Employee's signature (This form is not valid unless you sign it.)		Date		
Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)		

For Privacy Act and Paperwork Reduction Act Notice, see page 3.

Cat. No. 10220Q

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

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

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2024 if you meet both of the following conditions: you had no federal income tax liability in 2023 and you expect to have no federal income tax liability in 2024. You had no federal income tax liability in 2023 if (1) your total tax on line 24 on your 2023 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2024 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2025.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at *www.irs.gov/W4App* if you:

1. Expect to work only part of the year;

2. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or

3. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at *www.irs.gov/W4App* to figure the amount to have withheld.

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

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include other tax credits for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2024 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b)—Multiple Jobs Worksheet (Keep for your records.)

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at *www.irs.gov/W4App*.

1	Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3	1	\$
2	Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.		
	a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a.	2a	\$
	b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b	2b	\$
	c Add the amounts from lines 2a and 2b and enter the result on line 2c	2c	\$
3	Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.	3	
4	Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)	4	\$
	Step 4(b)—Deductions Worksheet (Keep for your records.)		
1	Enter an estimate of your 2024 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income	1	\$
2	Enter:• \$29,200 if you're married filing jointly or a qualifying surviving spouse • \$21,900 if you're head of household • \$14,600 if you're single or married filing separately	2	\$
3	If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"	3	\$
4	Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information	4	\$
5	Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4	5	\$

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 with no other entries on the form; 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 territories 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.

Page 3

Form W-4 (2024)

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job		Lower Paying Job Annual Taxable Wage & Salary												
Annual Taxable Wage & Salary	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000		
\$0 - 9,999	\$0	\$0	\$780	\$850	\$940	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,370		
\$10,000 - 19,999	0	780	1,780	1,940	2,140	2,220	2,220	2,220	2,220	2,220	2,570	3,570		
\$20,000 - 29,999	780	1,780	2,870	3,140	3,340	3,420	3,420	3,420	3,420	3,770	4,770	5,770		
\$30,000 - 39,999	850	1,940	3,140	3,410	3,610	3,690	3,690	3,690	4,040	5,040	6,040	7,040		
\$40,000 - 49,999	940	2,140	3,340	3,610	3,810	3,890	3,890	4,240	5,240	6,240	7,240	8,240		
\$50,000 - 59,999	1,020	2,220	3,420	3,690	3,890	3,970	4,320	5,320	6,320	7,320	8,320	9,320		
\$60,000 - 69,999	1,020	2,220	3,420	3,690	3,890	4,320	5,320	6,320	7,320	8,320	9,320	10,320		
\$70,000 - 79,999	1,020	2,220	3,420	3,690	4,240	5,320	6,320	7,320	8,320	9,320	10,320	11,320		
\$80,000 - 99,999	1,020	2,220	3,620	4,890	6,090	7,170	8,170	9,170	10,170	11,170	12,170	13,170		
\$100,000 - 149,999	1,870	4,070	6,270	7,540	8,740	9,820	10,820	11,820	12,830	14,030	15,230	16,430		
\$150,000 - 239,999	1,960	4,360	6,760	8,230	9,630	10,910	12,110	13,310	14,510	15,710	16,910	18,110		
\$240,000 - 259,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190		
\$260,000 - 279,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190		
\$280,000 - 299,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,380		
\$300,000 - 319,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,980	17,980	19,980		
\$320,000 - 364,999	2,040	4,440	6,840	8,310	9,710	11,280	13,280	15,280	17,280	19,280	21,280	23,280		
\$365,000 - 524,999	2,720	6,010	9,510	12,080	14,580	16,950	19,250	21,550	23,850	26,150	28,450	30,750		
\$525,000 and over	3,140	6,840	10,540	13,310	16,010	18,590	21,090	23,590	26,090	28,590	31,090	33,590		
				Single o	r Married	d Filing S	Separate	y						

Higher Payir	ng Job		Lower Paying Job Annual Taxable Wage & Salary													
Annual Tax Wage & Sa		\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000			
\$0 -	9,999	\$240	\$870	\$1,020	\$1,020	\$1,020	\$1,540	\$1,870	\$1,870	\$1,870	\$1,870	\$1,910	\$2,040			
\$10,000 -	19,999	870	1,680	1,830	1,830	2,350	3,350	3,680	3,680	3,680	3,720	3,920	4,050			
\$20,000 -	29,999	1,020	1,830	1,980	2,510	3,510	4,510	4,830	4,830	4,870	5,070	5,270	5,400			
\$30,000 -	39,999	1,020	1,830	2,510	3,510	4,510	5,510	5,830	5,870	6,070	6,270	6,470	6,600			
\$40,000 -	59,999	1,390	3,200	4,360	5,360	6,360	7,370	7,890	8,090	8,290	8,490	8,690	8,820			
\$60,000 -	79,999	1,870	3,680	4,830	5,840	7,040	8,240	8,770	8,970	9,170	9,370	9,570	9,700			
\$80,000 -	99,999	1,870	3,690	5,040	6,240	7,440	8,640	9,170	9,370	9,570	9,770	9,970	10,810			
\$100,000 - 1	24,999	2,040	4,050	5,400	6,600	7,800	9,000	9,530	9,730	10,180	11,180	12,180	13,120			
\$125,000 - 1	49,999	2,040	4,050	5,400	6,600	7,800	9,000	10,180	11,180	12,180	13,180	14,180	15,310			
\$150,000 - 1	74,999	2,040	4,050	5,400	6,860	8,860	10,860	12,180	13,180	14,230	15,530	16,830	18,060			
\$175,000 - 1	99,999	2,040	4,710	6,860	8,860	10,860	12,860	14,380	15,680	16,980	18,280	19,580	20,810			
<u>\$200,000 - 2</u>	49,999	2,720	5,610	8,060	10,360	12,660	14,960	16,590	17,890	19,190	20,490	21,790	23,020			
\$250,000 - 3	99,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500			
\$400,000 - 4	49,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500			
\$450,000 and	d over	3,140	6,450	9,110	11,610	14,110	16,610	18,430	19,930	21,430	22,930	24,430	25,870			

Head of Household

Higher Paying Job					Lowe	er Paying	Job Annua	al Taxable	Wage & S	Salary			
Annual Ta Wage & S		\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 -	9,999	\$0	\$510	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,220	\$1,870	\$1,870	\$1,870	\$1,960
\$10,000 -	19,999	510	1,510	2,020	2,220	2,220	2,220	2,420	3,420	4,070	4,070	4,160	4,360
\$20,000 -	29,999	850	2,020	2,560	2,760	2,760	2,960	3,960	4,960	5,610	5,700	5,900	6,100
\$30,000 -	39,999	1,020	2,220	2,760	2,960	3,160	4,160	5,160	6,160	6,900	7,100	7,300	7,500
\$40,000 -	59,999	1,020	2,220	2,810	4,010	5,010	6,010	7,070	8,270	9,120	9,320	9,520	9,720
\$60,000 -	79,999	1,070	3,270	4,810	6,010	7,070	8,270	9,470	10,670	11,520	11,720	11,920	12,120
\$80,000 -	99,999	1,870	4,070	5,670	7,070	8,270	9,470	10,670	11,870	12,720	12,920	13,120	13,450
\$100,000 -	124,999	2,020	4,420	6,160	7,560	8,760	9,960	11,160	12,360	13,210	13,880	14,880	15,880
\$125,000 -	149,999	2,040	4,440	6,180	7,580	8,780	9,980	11,250	13,250	14,900	15,900	16,900	17,900
\$150,000 -	174,999	2,040	4,440	6,180	7,580	9,250	11,250	13,250	15,250	16,900	18,030	19,330	20,630
\$175,000 -	199,999	2,040	4,510	7,050	9,250	11,250	13,250	15,250	17,530	19,480	20,780	22,080	23,380
\$200,000 - 3	249,999	2,720	5,920	8,620	11,120	13,420	15,720	18,020	20,320	22,270	23,570	24,870	26,170
\$250,000 -	449,999	2,970	6,470	9,310	11,810	14,110	16,410	18,710	21,010	22,960	24,260	25,560	26,860
\$450,000 ar	nd over	3,140	6,840	9,880	12,580	15,080	17,580	20,080	22,580	24,730	26,230	27,730	29,230

KCPA Package Page 6



NC-4 Employee's Withholding Allowance Certificate

PURPOSE - Complete Form NC-4 so that your employer can withhold the correct amount of State income tax from your pay. If you do not submit Form NC-4 to your employer, your employer must withhold as if your filing status is "Single" with no withholding allowances.

FORM NC-4EZ - You may use Form NC-4EZ if you plan to claim either the N.C. Standard Deduction or the N.C. Child Deduction Amount (but no other N.C. deductions), and you do not plan to claim any N.C. tax credits.

FORM NC-4 NRA - If you are a nonresident alien, you must use Form NC-4 NRA. In general, a nonresident alien is an alien (not a U.S. citizen) who has not passed the green card test or the substantial presence test. (See Publication 519, U.S. Tax Guide for Aliens, for more information on the green card test and the substantial presence test.)

FORM NC-4 BASIC INSTRUCTIONS - Complete the NC-4 Allowance Worksheet. The worksheet will help you determine your withholding allowances based on federal and State adjustments to gross income including the N.C. Child Deduction Amount, N.C. itemized deductions, and N.C. tax credits. However, you may claim fewer allowances than you are entitled to if you wish to increase the tax withheld during the tax year. If your withholding allowances decrease, you must file a new NC-4 with your employer within 10 days after the change occurs. Exception: When an individual ceases to be "Head of Household" after maintaining the household for the major portion of the year, a new NC-4 is not required until the next year.

TWO OR MORE JOBS - If you have more than one job, determine the total number of allowances you are entitled to claim on all jobs using one Form NC-4 Allowance Worksheet. Your withholding will usually be most accurate when all allowances are claimed on the NC-4 filed for the higher paying job and zero allowances are claimed for the other. You should also refer to the "Multiple Jobs Table" to determine the additional amount to be withheld on Line 2 of Form NC-4 *(See page 4).*

NONWAGE INCOME - If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated income tax payments using Form NC-40 to avoid interest on the underpayment of estimated income tax. Form NC-40 is available on the Department's website at <u>www.ncdor.gov</u>.

HEAD OF HOUSEHOLD - Generally, you may 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.

SURVIVING SPOUSE - Generally, you may claim "Surviving Spouse" filing status only if your spouse died in either of the two preceding tax years and you meet the following requirements:

- 1. Your home is maintained as the main household of a child or stepchild whom you can claim as a dependent; and
- You were entitled to file a joint return with your spouse in the year of your spouse's death.

MARRIED TAXPAYERS - For married taxpayers, both spouses must agree as to whether they will complete the NC-4 Allowance Worksheet based on the filing status, "Married Filing Jointly" or "Married Filing Separately."

- Married taxpayers who complete the worksheet based on the filing status, "Married Filing Jointly" should consider the sum of both spouses' income, federal and State adjustments to income, and State tax credits to determine the number of allowances.
- Married taxpayers who complete the worksheet based on the filing status, "Married Filing Separately" should consider only his or her portion of income, federal and State adjustments to income, and State tax credits to determine the number of allowances.

All NC-4 forms are subject to review by the North Carolina Department of Revenue. Your employer may be required to send this form to the North Carolina Department of Revenue.

CAUTION: If you furnish an employer with an Employee's Withholding Allowance Certificate that contains information which has no reasonable basis and results in a lesser amount of tax being withheld than would have been withheld had you furnished reasonable information, you are subject to a penalty of 50% of the amount not properly withheld.

Cut here a	nd give this certificate to your employer. Keep the top portion for yo	
NCDOR NC-4 Web 10-17 Employed	e's Withholding Allowance Certific	ate
1. Total number of allowances you are cl. (Enter zero (0), or the number of allowand	aiming ces from Page 2, Line 17 of the NC-4 Allowance Worksheet)	<u> </u>
2. Additional amount, if any, withheld fro	m each pay period (Enter whole dollars)	
Social Security Number	Filing Status Single or Married Filing Separately O Head of Household	O Married Filing Jointly or Surviving Spouse
First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADD	RESS) M.I. Last Name	
Address		County (Enter first five letters)
City	State Zip Code (5 Digit)	Country (If not U.S.)

Employee's Signature

I certify, under penalties provided by law, that I am entitled to the number of withholding allowances claimed on Line 1 above. KCPA Package Page 7

Date

Answer all of the following questions for your filing status.

Single -							
 Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$15,249? Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499? Will you have federal adjustments or State deductions from income? Will you be able to claim any N.C. tax credits or tax credit carryovers? 			No 🗆 No 🗆 No 🗆 No 🗆				
If you answered "No" to all of the above, STOP HERE and enter ZERO (0) as total allowand if you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to additional allowances. Otherwise, enter ZERO (0) on Form NC-4, Line 1.							
Married Filing Jointly -							
 Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$27,999? Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499? Will you have federal adjustments or State deductions from income? Will you be able to claim any N.C. tax credits or tax credit carryovers? Will your spouse receive combined wages and taxable retirement benefits of less than \$10,250 or only retirement benefits not subject to N.C. income tax? If you answered "No" to all of the above, STOP HERE and enter ZERO (0) as total allowations. 	Yes Yes Yes		No 🗆 No 🗆 No 🗆 No 🗆 4. Line 1.				
If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to additional allowances. Otherwise, enter ZERO (0) on Form NC-4, Line 1.							
Married Filing Separately -							
 Will your portion of N.C. itemized deductions from Page 3, Schedule 1 exceed \$15,249? Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499? Will you have federal adjustments or State deductions from income? Will you be able to claim any N.C. tax credits or tax credit carryovers? 	Yes		No 🗆 No 🗆 No 🗆 No 🗆				
If you answered "No" to all of the above, STOP HERE and enter ZERO (0) as total allows If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to additional allowances. Otherwise, enter ZERO (0) on Form NC-4, Line 1.							
Head of Household -							
 Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$21,624? Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499? Will you have federal adjustments or State deductions from income? Will you be able to claim any N.C. tax credits or tax credit carryovers? 	Yes Yes		No 🗆 No 🗆 No 🗆 No 🗆				
If you answered "No" to all of the above, STOP HERE and enter ZERO (0) as total allowances on Form NC-4, Line 1. If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to determine if you qualify for additional allowances. Otherwise, enter ZERO (0) on Form NC-4, Line 1.							

NC-4 Allowance Worksheet

	Surviving Spouse -			
	1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$27,999?Yes2. Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499?Yes3. Will you have federal adjustments or State deductions from income?Yes4. Will you be able to claim any N.C. tax credits or tax credit carryovers?Yes		No 🗆 No 🗆	
	If you answered "No" to all of the above, STOP HERE and enter FIVE (5) as total allowances of If you answered "Yes" to any of the above, you may choose to go to Part II to determine if you allowances. Otherwise, enter FIVE (5) on Form NC-4, Line 1.			
	NC-4 Part II			
1.	Enter your total estimated N.C. itemized deductions from Page 3, Schedule 1	1.	\$	
2.	Enter the applicable N.C. standard deduction based on your filing status. \$12,750 if Single \$25,500 if Married Filing Jointly or Surviving Spouse \$12,750 if Married Filing Separately \$19,125 if Head of Household	. 2.	<u>\$</u>	
3.	Subtract Line 2 from Line 1. If Line 1 is less than Line 2, enter ZERO (0)	3.	\$	
4.	Enter an estimate of your total N.C. Child Deduction Amount from Page 3, Schedule 2	4.	\$	
5.	Enter an estimate of your total federal adjustments to income and State deductions from federal adjusted gross income	. 5.	\$	
6.	Add Lines 3, 4, and 5	6.	\$	
7.	Enter an estimate of your nonwage income (such as dividends or interest)			
8.	Enter an estimate of your State additions to federal adjusted gross n	-		
9.	Add Lines 7 and 8	9.	\$	
10.	Subtract Line 9 from Line 6 (Do not enter less than zero)	. 10.	\$	
11.	Divide the amount on Line 10 by \$2,500 . Round down to whole number Ex. \$3,900 ÷ \$2,500 = 1.56 rounds down to 1	. 11.		<u> </u>
12.	Enter the amount of your estimated N.C. tax credits12	-		
13.	Divide the amount on Line 12 by \$122. Round down to whole number Ex. \$200 ÷ \$122 = 1.64 rounds down to 1	. 13.		<u> </u>
14.	If filing as Single, Head of Household, or Married Filing Separately, enter zero (0) on this line. If filing as Surviving Spouse, enter 5. If filing as Married Filing Jointly, enter the appropriate number from either (a), (b), (c), (d), (e), or (f) below.			
	 (a) Your spouse expects to have combined wages and taxable retirement benefits of less than or equal to \$25 for N.C. purposes, enter 5. (Taxable retirement benefits do not include: <i>Bailey, Certain Military Retirement</i> Social Security, and Railroad retirement) (b) Your spouse expects to have combined wages and taxable retirement benefits of more than \$250 but less 	t,		
	 (c) Your spouse expects to have combined wages and taxable retirement benefits of more than \$2,750 between the second states of the second stat			
	 less than or equal to \$5,250, enter 3. (d) Your spouse expects to have combined wages and taxable retirement benefits of more than \$5,250 bit least the average of the \$77.250 enter \$100 enter \$1	ut		
	 less than or equal to \$7,750, enter 2. (e) Your spouse expects to have combined wages and taxable retirement benefits of more than \$7,750 billing less than or equal to \$10,250, enter 1. 	ut		
	 (f) Your spouse expects to have combined wages and taxable retirement benefits of more than \$10,250, enter 0 	14.		
15.	Add Lines 11, 13, and 14, and enter the total here			
16.	If you completed this worksheet on the basis of Married Filing Jointly, the total number of allowances determine on Line 15 may be split between you and your spouse, however, you choose. Enter the number of allowances from Line 15 that your spouse plans to claim			
17.	Subtract Line 16 from Line 15 and enter the total number of allowances here and on Line 1 of your			
	Form NC-4, Employee's Withholding Allowance Certificate	. 17.		

NC-4 Allowance Worksheet Schedules

Important: If you cannot reasonably estimate the amount to enter in the schedules below, you should enter ZERO (0) on Line 1, NC-4.

Schedule 1

Estimated N.C. Itemized Deductions

Qualifying mortgage interest	\$	-	
Real estate property taxes	\$		
Total qualifying mortgage interest and real estate property taxes	5*		\$ •
Charitable Contributions (Same as allowed for federal purposes	3)		\$
Medical and Dental Expenses (Same as allowed for federal put	poses)		\$
Repayment of Claim of Right Income			\$
Total estimated N.C. itemized deductions. Enter on Page 2, Pa	rt II, Line 1		\$

*The sum of your qualified mortgage interest and real estate property taxes may not exceed \$20,000. For married taxpayers, the \$20,000 limitation applies to the combined total of qualified mortgage interest and real estate property taxes claimed by both spouses, rather than to each spouse separately.

Schedule 2

Estimated N.C. Child Deduction Amount

A taxpayer who is allowed a federal child tax credit under section 24 of the Internal Revenue Code is allowed a deduction for each qualifying child unless adjusted gross income exceeds the threshold amount shown below.

The N.C. Child Deduction Amount can be claimed only for a child who is under 17 years of age on the last day of the year.

Filing Status	Adjusted Gross Income	No. of Children	Deduction Amount per Qualifying Child	Estimated Deduction
Single	Up to \$ 20,000 Up to \$ 30,000 Over \$ 30,000 Up to \$ 40,000 Over \$ 40,000 Up to \$ 50,000 Over \$ 50,000 Up to \$ 50,000 Over \$ 50,000 Up to \$ 60,000 Over \$ 60,000 Up to \$ 70,000 Over \$ 70,000 Up to \$ 70,000		\$ 3,000 - \$ 2,500 - \$ 2,000 - \$ 1,500 - \$ 1,000 - \$ 500 - \$	
MFJ or SS	Up to \$ 40,000 Up to \$ 60,000 Over \$ 60,000 Up to \$ 80,000 Over \$ 80,000 Up to \$ 100,000 Over \$ 100,000 Up to \$ 120,000 Over \$ 120,000 Up to \$ 140,000 Over \$ 140,000 Up to \$ 140,000		A 4 0 0 0	
НОН	Up to \$ 30,000 Up to \$ 45,000 Over \$ 45,000 Up to \$ 60,000 Over \$ 60,000 Up to \$ 75,000 Over \$ 75,000 Up to \$ 90,000 Over \$ 90,000 Up to \$ 105,000		\$ 3,000 \$ 2,500 \$ 2,000 \$ 1,500 \$ 1,000 \$ 500 \$	
MFS	Up to \$ 20,000 Up to \$ 30,000 Over \$ 20,000 Up to \$ 40,000 Over \$ 30,000 Up to \$ 40,000 Over \$ 40,000 Up to \$ 50,000 Over \$ 50,000 Up to \$ 60,000 Over \$ 60,000 Up to \$ 70,000 Over \$ 70,000 Up to \$ 70,000		\$ 3,000 _ \$ 2,500 _ \$ 2,000 _ \$ 1,500 _ \$ 1,000 _ \$ 500 _ \$	

Multiple Jobs Table

Find the amount of your estimated annual wages from your lowest paying job(s) in the left hand column. Follow across to find the amount of additional tax to be withheld for each pay period. Enter the additional amount to be withheld on Line 2 of your **Form NC-4**.

Estimated	Annual Wages		Payroll Period				
At Least	But Less Than	Monthly	Semimonthly	Biweekly	Weekly		
0	1000	2	1	1	0		
1000	2000	6	3	3	1		
2000	3000	10	5	5	2		
3000	4000	14	7	7	3		
4000	5000	18	9	8	4		
5000	6000	22	11	10	5		
6000	7000	26	13	12	6		
7000	8000	30	15	14	7		
8000	9000	34	17	16	8		
9000	10000	38	19	18	9		
10000	11000	42	21	20	10		
11000	12000	46	23	21	11		
12000	12750	50	25	23	12		
12750	Unlimited	52	26	24	12		

Additional Withholding for Single, Married, or Surviving Spouse with Jobs

Additional Withholding for Head of Household Filers with Jobs

Estimated	Annual Wages		Payroll Per	iod	
At Least	But Less Than	Monthly	Semimonthly	Biweekly	Weekly
0	1000	2	1	1	0
1000	2000	6	3	3	1
2000	3000	10	5	5	2
3000	4000	14	7	7	3
4000	5000	18	9	8	4
5000	6000	22	11	10	5
6000	7000	26	13	12	6
7000	8000	30	15	14	7
8000	9000	34	17	16	8
9000	10000	38	19	18	9
10000	11000	42	21	20	10
11000	12000	46	23	21	11
12000	13000	51	25	23	12
13000	14000	55	27	25	13
14000	15000	59	29	27	14
15000	16000	63	31	29	14
16000	17000	67	33	31	15
17000	18000	71	35	33	16
18000	19000	75	37	35	17
19000	Unlimited	77	38	35	18



Instructions for Form I-9, Employment Eligibility Verification

Department of Homeland Security U.S. Citizenship and Immigration Services USCIS Form I-9 OMB No. 1615-0047 Expires 07/31/2026

Anti-Discrimination Notice: Employers must allow all employees to choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information entered in Section 1, or specify which acceptable documentation employees must present for Section 2 or Supplement B, Reverification and Rehire. Employees do NOT need to prove their citizenship, immigration status, or national origin when establishing their employment authorization for Form I-9 or E-Verify. Requesting such proof or any specific document from employees based on their citizenship, immigration status, or national origin, may be illegal. Similarly, discriminating against employees in hiring, firing, recruitment, or referral for a fee, based on citizenship, immigration status, or national origin may be illegal. Employers should not reject acceptable documentation due to a future expiration date. For more information on how to avoid discrimination or how to report it, contact the Immigrant and Employee Rights Section in the Department of Justice's Civil Rights Division at www.justice.gov/ier.

Purpose of Form I-9

Employers and employees must complete their respective sections of Form I-9. The form is used to document verification of the identity and employment authorization of each new employee (both U.S. citizen and noncitizen) hired after November 6, 1986, to work in the United States. In the Commonwealth of the Northern Mariana Islands (CNMI), employers must complete Form I-9 to document the verification of the identity and employment authorization of each new employee (both U.S. citizen and noncitizen) hired after November 27, 2011.

Definitions

Employee: A person who performs labor or services in the United States for an employer in return for wages or other remuneration. The term "employee" does not include individuals who do not receive any form of remuneration (e.g., volunteers), independent contractors, or those engaged in certain casual domestic employment.

Employer: A person or entity, including an agent or anyone acting directly or indirectly in the interest thereof, who engages the services or labor of an employee to be performed in the United States for wages or other remuneration. This includes recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors.

Authorized Representative: Any person an employer designates to complete and sign Form I-9 on the employer's behalf. Employers are liable for any statutory and regulatory violations made in connection with the form or the verification process, including any violations committed by any individual designated to act on the employer's behalf.

Preparer and/or Translator: Any individual who helps the employee complete or translates Section 1 for the employee.

General Instructions

Form I-9 consists of:

- Section 1: Employee Information and Attestation
- Section 2: Employer Review and Verification
- Lists of Acceptable Documents
- Supplement A, Preparer and/or Translator Certification for Section 1
- Supplement B, Reverification and Rehire (formerly Section 3)

EMPLOYEES

Employees must complete and sign **Section 1** of Form I-9 no later than the first day of employment (i.e., the date the employee begins performing labor or services in the United States in return for wages or other remuneration). Employees may complete **Section 1** before the first day of employment, but cannot complete the form before acceptance of an offer of employment.

EMPLOYERS

Employers in the United States, except Puerto Rico, must complete the English-language version of Form I-9. Only employers located in Puerto Rico may complete the Spanish-language version of Form I-9 instead of the English-language version. Any employer may use the Spanish-language form and instructions as a translation tool.

All employers must:

- Make the instructions for Form I-9 and Lists of Acceptable Documents available to the employee when completing the Form I-9 and when requesting that the employee present documentation to complete Supplement B, Reverification and Rehire. See page 5 for more information.
- Ensure that the employee completes **Section 1**.
- Complete Section 2 within three business days after the employee's first day of employment. If you hire an individual for less than three business days, complete Section 2 no later than the first day of employment.
- Complete Supplement B, Reverification and Rehire when applicable.
- Leave a field blank if it does not apply and allow employees to leave fields blank in Section 1, where appropriate.
- Retain completed forms. You are not required to retain or store the page(s) containing the Lists of Acceptable Documents or the instructions for Form I-9. Do not mail completed forms to U.S. Citizenship and Immigration Services (USCIS) or Immigration and Customs Enforcement (ICE).

Additional guidance about how to complete Form I-9 may be found in the <u>Handbook for Employers: Guidance for</u> <u>Completing Form I-9 (M-274)</u> and on <u>I-9 Central</u>.

Section 1: Employee Information and Attestation

Step 1: Employee completes Section 1 no later than the first day of employment.

- All employees must provide their current legal name, complete address, and date of birth. If other fields do not apply, leave them blank.
- When completing the name fields, enter your current legal name and any last names you previously used, including any hyphens or punctuation. If you only have one name, enter it in the Last Name field and then enter "Unknown" in the First Name field.
- Providing your 9-digit Social Security number in the Social Security number field is voluntary, unless your employer participates in E-Verify. See page 5 for instructions related to E-Verify. Do not enter an Individual Taxpayer Identification Number (ITIN) as your Social Security number.

Step 2: Attest to your citizenship or immigration status.

You must select one box to attest to your citizenship or immigration status.

- 1. A citizen of the United States.
- 2. A noncitizen national of the United States: An individual born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.
- **3.** A lawful permanent resident: An individual who is not a U.S. citizen and who resides in the United States under legally recognized and lawfully recorded permanent residence as an immigrant.

Conditional residents should select this status. Asylees and refugees should NOT select this status; they should instead select "A noncitizen authorized to work." If you select "lawful permanent resident," enter your 7- to 9-digit USCIS Number (A-Number) in the space provided.

4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work: An individual who has authorization to work but is not a U.S. citizen, noncitizen national, or lawful permanent resident.

If you select this box, enter the date that your employment authorization expires, if any, in the space provided. In most cases, your employment authorization expiration date is found on the documentation evidencing your employment authorization. If your employment authorization documentation has been automatically extended by the issuing authority, enter the expiration date of the automatic extension in this space.

• Refugees, asylees, and certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau, and other noncitizens authorized to work whose employment authorization does not have an expiration date, should enter N/A in the Expiration Date field.

Employees who select "a noncitizen authorized to work" must enter **one** of the following to complete **Section 1**:

- (1) USCIS Number/A-Number (7 to 9 digits);
- (2) Form I-94 Admission Number (11 digits); or
- (3) Foreign Passport Number and the Country of Issuance

Your employer may not ask for documentation to verify the information you entered in Section 1.

Step 3: Sign and enter the date you signed Section 1. Do NOT back-date this field.

Step 4: Preparer and/or translator completes a Preparer and/or Translator Certification, if applicable.

If a preparer and/or translator assists an employee in completing Section 1, that person must complete a Certification area on Supplement A, Preparer and/or Translator Certification for Section 1, located on Page 3 of Form I-9. There is no limit to the number of preparers and/or translators an employee may use. Each preparer and/or translator must complete and sign a separate Certification area. Employers must ensure that they retain any additional pages with the employee's completed Form I-9. If the employee does not use a preparer or translator, employers are not required to provide or retain Supplement A.

Step 5: Present Form I-9 Documentation

Within three business days after your first day of employment, you, the employee, must present to your employer original, acceptable, and unexpired documentation that establishes your identity and employment authorization. For example, if you begin employment on Monday, you must present documentation on or before the Thursday of that week. However, if you were hired to work for less than three business days, you must present documentation no later than the first day of employment.

Choose which documentation to present to your employer from the Lists of Acceptable Documents. An employer cannot specify which documentation you may present from the Lists of Acceptable Documents. You may present either: 1.) one selection from List A or 2.) a combination of one selection from List B and one selection from List C. In certain cases, you may also present an acceptable receipt for List A, B, or C documents. For more information on receipts, refer to the M-274.

- List A documentations show both identity and employment authorization. Some documentation must be presented together to be considered acceptable List A documentation. If you present acceptable List A documentation, you should not be asked to present List B and List C documentation.
- List B documentation shows identity only and List C documentation shows employment authorization only. If you present acceptable List B and List C documentation, you should not be asked to present List A documentation. Guidance is available in the M-274 if you are under the age of 18 or have a disability (special placement) and cannot provide List B documentation.

Your employer must physically examine the documentation you present to complete Form I-9, or examine them consistent with an alternative procedure authorized by the Secretary of DHS. If your documentation reasonably appears to be genuine and to relate to you, your employer must accept the documentation. If your documentation does not reasonably appear to be genuine or to relate to you, your employer must reject it and provide you with an opportunity to present other documentation. Your employer may choose to make copies of your documentation, but must return the original(s) to you. Your employer may not ask for documentation to verify the information you entered in **Section 1**.

Section 2: Employer Review and Verification

Before completing Section 2, you, the employer, should review Section 1. If you find any errors or missing information in Section 1., the employee must correct the error, and then initial and date the correction.

You may designate an authorized representative to act on your behalf to complete Section 2.

You or your authorized representative must complete **Section 2** by physically examining evidence of the employee's identity and employment authorization within three business days after the employee's first day of employment. For example, if an employee begins employment on Monday, you must review the employee's documentation and complete **Section 2** on or before the Thursday of that week. However, if the individual will work for less than three business days, **Section 2** must be completed no later than the first day of employment.

Step 1: Enter information from the documentation the employee presents.

You, the employer or authorized representative, must either physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, the original, acceptable, and unexpired documentation the employee presents from the Lists of Acceptable Documents to complete the applicable document fields in **Section 2**. You cannot specify which documentation an employee may present from these Lists of Acceptable Documents. A document is acceptable if it reasonably appears to be genuine and to relate to the person presenting it. Photocopies, except for certified copies of birth certificates, are not acceptable for Form I-9. Employees must present one selection from List A or a combination of one selection from List B and one selection from List C.

You may use common abbreviations for states, document titles, or issuing authorities, such as: "DL" for driver's license, and "SSA" for Social Security Administration. Refer to the M-274 for abbreviation suggestions.

List A documentation shows both identity and employment authorization.

- Enter the required information from the List A documentation in the first set of document entry fields in the List A column. Some List A documentation consists of a combination of documents that must be presented together to be considered acceptable List A documentation. If the employee presents a combination of documents for List A, use the second and third sets of document entry fields in the List A column. Use the Additional Information space, as necessary, for additional documents. When entering document information in this space, ensure you record all available document information, such as the document title, issuing authority, document number and expiration date.
- If an employee presents acceptable List A documentation, do not ask the employee to present List B and List C documentation.

List B documentation shows identity only, and List C documentation shows employment authorization only.

- If an employee presents acceptable List B and List C documentation, enter the required information from the documentation under each corresponding column and do not ask the employee to present List A documentation.
- If an employee under the age of 18 or with disabilities (special placement) cannot provide List B documentation, see the M-274 for guidance.

In certain cases, the employee may present an acceptable receipt for List A, B, or C documentation. For more information on receipts, refer to the Lists of Acceptable Documents and the M-274.

Photocopies

- You may make photocopies of the documentation examined but must return the original documentation to the employee.
- You must retain any photocopies you make with Form I-9 in case of an inspection by DHS, the Department of Labor, or the Department of Justice, Civil Rights Division, Immigrant and Employee Rights Section.

Step 2: Enter additional information, if necessary.

Use the Additional Information field to record any additional information required to complete **Section 2**, or any updates that are necessary once **Section 2** is complete. Initial and date each additional notation. See the M-274 for more information. Such notations include, but are not limited to:

- Those required by DHS, such as extensions of employment authorization or a document's expiration date.
- Replacement document information if a receipt was previously presented.
- Additional documentation that may be presented by certain nonimmigrant employees.

You may also enter optional information, such as termination dates, form retention dates, and E-Verify case numbers, if applicable.

Step 3: Select the box in the Additional Information area if you used an alternate procedure for document examination authorized by the Secretary of DHS.

You must select this box if you used an alternative procedure authorized by DHS to examine the documents. You may refer to the M-274 for guidance on implementing alternative procedures for document examination approved by the Secretary of DHS.

Step 4: Complete the employer certification.

Employers or their authorized representatives, if applicable, must complete all applicable fields in this area, and sign and date where indicated.

Reverification and Rehire

To reverify an employee's work authorization or document an employee's rehire, use Supplement B, Reverification and Rehire (formerly Section 3). Employers need only complete and retain the supplement page when employment authorization reverification is required. Employers may choose to document a rehire on the supplement as well. Enter the employee's name at the top of each supplement page you use. In the New Name field, record any change the employee reports at the time of reverification or rehire. Use a new section of the supplement for each instance of a reverification or rehire, sign and date that section when completed, and attach it to the employee's completed Form I-9. Use additional supplement pages as necessary. Use the Additional Information fields if the employee's documentation presented for reverification requires future updates.

Reverifications

When reverification is required, you must reverify the employee by the earlier of the employment authorization expiration date stated in Section 1 (if any), or the expiration date of the List A or List C employment authorization documentation recorded in Section 2. Employers should complete any subsequent reverifications, if required, by the expiration date of the List A or List C documentation entered during the employee's most recent reverification.

For reverification, employees must present acceptable documentation from either List A or List C showing their continuing authorization to work in the United States. You must allow employees to choose which acceptable documentation to present for reverification. Employees are not required to show the same type of document they presented previously. Enter the documentation information in the appropriate fields provided.

You should not reverify the employment authorization of U.S. citizens and noncitizen nationals, or lawful permanent residents (including conditional residents) who presented a Permanent Resident Card (Form I-551) or other employment authorization documentation that is not subject to reverification (such as an unrestricted Social Security card). Reverification does not apply to List B documentation. Reverification may not apply to certain noncitizens. See the M-274 for more information about when reverification may not be required.

Rehires

If you rehire an employee within three years from the date the employee's Form I-9 was first completed, you may complete the supplement and attach it to the employee's previously completed Form I-9. If the employee remains employment-authorized, as indicated on the previously completed Form I-9, record the date of rehire and any name changes. If the employee's employment authorization or List A or C documents have expired, you must reverify the employee as described above.

Alternatively, you may complete a new Form I-9 for rehired employees. You must complete a new Form I-9 for any employee you rehired more than three years after you originally completed a Form I-9 for that employee.

Employee and Employer Instructions Related E-Verify

E-Verify uses Form I-9 information to confirm employees' employment eligibility. For more information, go to **www.e-verify.gov** or contact us at **www.e-verify.gov/contact-us**.

For employees of employers who participate in E-Verify:

- You must provide your Social Security number in the Social Security number field in Section 1.
 - If you have applied for, but have not yet received, your Social Security number, you should leave the field blank until you receive the number. Update this field once you receive it, and initial and date the notation.
 - If you can present acceptable identity and employment authorization documentation to complete Form I-9, you may begin working while waiting to receive your Social Security number.
- Providing your email address and telephone number in **Section 1** will allow you to receive notifications associated with your E-Verify case.
- If you present a List B document to your employer, it must contain a photograph.

For E-Verify employers:

- Ensure employees enter their Social Security number in Section 1.
- You must only accept List B documentation that contains a photograph. This applies to individuals under the age of 18 and individuals with disabilities.
- You must retain photocopies of certain documentation.

What is the Filing Fee?

There is no fee for completing Form I-9. This form is not filed with USCIS or any other government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the "**DHS Privacy Notice**" below.

USCIS Forms and Information

Employers may photocopy or print blank Forms I-9. To ensure you are using the latest version of this form and corresponding instructions, visit the USCIS website at <u>www.uscis.gov/i-9</u>. You may order paper forms at <u>www.uscis.gov/i-9</u>. You may or

For additional guidance about Form I-9, employers and employees should refer to the <u>Handbook for Employers:</u> <u>Guidance for Completing Form I-9 (M-274)</u> or USCIS' Form I-9 website at <u>www.uscis.gov/i-9-central</u>.

You can obtain information about Form I-9 by e-mailing USCIS at <u>I-9Central@uscis.dhs.gov</u>. Employers may call **1-888-464-4218** or **1-877-875-6028** (TTY). Employees may call the USCIS employee hotline at **1-888-897-7781** or **1-877-875-6028** (TTY).

Retaining Completed Forms I-9

An employer must retain Form I-9, including any supplement pages, on which the employee and employer (or authorized representative) entered data, as well as any photocopies made of the documentation the employee presented, for as long as the employee works for the employer. When employment ends, the employer must retain the individual's Form I-9 and all attachments for one year from the date employment ends, or three years after the first day of employment, whichever is later. In the case of recruiters or referrers for a fee (only applicable to those that are agricultural associations, agricultural employers, or farm labor contractors), the retention period is three years after the first day of employment.

Completed Forms I-9 and all accompanying documents should be stored in a safe and secure location. Employers should ensure that the information employees provide on Form I-9 is used only as stated in the DHS Privacy Notice below.

Form I-9 may be generated, signed, and retained electronically, in compliance with Department of Homeland Security regulations at 8 CFR section 274a.2. Employers creating, modifying, or storing Form I-9 electronically are encouraged to review these and any other relevant standards for electronic signature, and the indexing, security, and documentation of electronic Form I-9 data.

Penalties

Employers may be subject to penalties if Form I-9 is not properly completed or for employment discrimination occurring during the employment eligibility verification process. See 8 U.S.C. section 1324a and section 1324b, 8 CFR section 274a.10 and 28 CFR Part 44. Individuals may also be prosecuted for knowingly and willfully entering false information, or for presenting fraudulent documentation, to complete Form I-9.

Employees: By signing **Section 1** of this form, employees attest under penalty of perjury (28 U.S.C. section 1746) that the information they provided, along with the citizenship or immigration status they select, and all information and documentation they provide to their employer, is true and correct, and they are aware that they may face penalties provided by law and may be subject to criminal prosecution for knowingly and willfully making false statements or using false documentation when completing this form. Further, falsely attesting to U.S. citizenship may subject employees to penalties or removal proceedings, and may adversely affect an employee's ability to seek future immigration benefits.

Employers: By signing **Sections 2** and **3**, as applicable, employers attest under penalty of perjury (28 U.S.C. section 1746) that they have physically examined the documentation presented by the employee, that the documentation reasonably appears to be genuine and to relate to the employee named, that to the best of their knowledge the employee is authorized to work in the United States, that the information they enter in **Section 2** is complete, true, and correct to the best of their knowledge, and that they are aware that they may face civil or criminal penalties provided by law and may be subject to criminal prosecution for knowingly and willfully making false statements or knowingly accepting false documentation when completing Form I-9.

DHS Privacy Notice

AUTHORITIES: The information requested on this form, and the associated documents, are collected under the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 U.S.C. 1324a).

PURPOSE: The primary purpose for providing the requested information on this form is for employers to verify the identity and employment authorization of their employees. Consistent with the requirements of the Immigration Reform and Control Act of 1986, employers use the Form I-9 to document the verification of the identity and employment authorization for new employees to prevent the unlawful hiring, or recruiting or referring for a fee, of individuals who are not authorized to work in the United States. This form is completed by both the employer and the employee and is ultimately retained by the employer.

DISCLOSURE: The information employees provide is voluntary. However, failure to provide the requested information, and acceptable documentation evidencing identity and authorization to work in the United States, may result in termination of employment. Failure of the employer to ensure proper completion of this form may result in the imposition of civil or criminal penalties against the employer. In addition, knowingly employing individuals who are not authorized to work in the United States may subject the employer to civil and/or criminal penalties.

ROUTINE USES: This information will be used by employers as a record of their basis for determining eligibility of an individual to work in the United States. The employer must retain this completed form and make it available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Department of Justice, Civil Rights Division, Immigrant and Employee Rights Section. DHS may also share this information, as appropriate, for law enforcement purposes or in the interest of national security.

Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 34 minutes per response, when completing the form manually, and 25 minutes per response when using a computer to aid in completion of the form, including the time for reviewing instructions and completing and retaining the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Office of Policy and Strategy, Regulatory Coordination Division, 5900 Capital Gateway Drive, Mail Stop Number 2140, Camp Springs, MD 20588-0009; OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**



Employment Eligibility Verification

Department of Homeland Security U.S. Citizenship and Immigration Services

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the <u>Instructions</u>.

ANTI-DISCRIMINATION NOTICE: All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

Section 1. Employee day of employment,	Information but not before	and Attesta accepting a	tion: En job offe	nplo r.	yees must comp	lete and sign	Sectio	on 1 of Fo	orm I-9 no la	ater than the first
Last Name (Family Name)		First Name (Given Name) Middle Initial (if any) Other Last Na					Names Used (if any)		
Address (Street Number an	nd Name)		Apt. Num	ıber ((if any) City or Town	า			State	ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Soci	al Security Num	ber	Emp	l bloyee's Email Addres	S			Employee's T	elephone Number
I am aware that federa provides for imprison fines for false stateme use of false document connection with the co this form. I attest, und of perjury, that this inf including my selectior attesting to my citizen immigration status, is correct. Signature of Employee	ment and/or nts, or the s, in ompletion of ler penalty formation, n of the box ship or true and	e 1. A citizen of the United States 2. A noncitizen national of the United States (See Instructions.) of 3. A lawful permanent resident (Enter USCIS or A-Number.) y 4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work until (exp. date, if any)						any) d Country of Issuance		
Section 2. Employer	Review and	Verification	: Employe	ers o	r their authorized r	epresentative	must co	omplete an	d sian Secti	on 2 within three
business days after the e authorized by the Secreta documentation in the Add	employee's first arv of DHS, doo	day of employ cumentation from	ment, and om List A	d mι OR	ust physically exam a combination of d	ine, or examin ocumentation	re consi from Lis	stent with st B and Li	an alternativ st C. Enter a	e procedure any additional
		List A		OR	Lis	st B	Ā	ND	Li	ist C
Document Title 1										
Issuing Authority										
Document Number (if any)										
Expiration Date (if any)										
Document Title 2 (if any)				Ad	lditional Informati	on				
Issuing Authority										
Document Number (if any)										
Expiration Date (if any)										
Document Title 3 (if any)										
Issuing Authority										
Document Number (if any)										
Expiration Date (if any)					Check here if you us	ed an alternative	e procedi	ure authoriz		examine documents.
Certification: I attest, unde employee, (2) the above-lis best of my knowledge, the	sted documentat	ion appears to	be genuin	e an	d to relate to the em				First Day of (mm/dd/yyy	Employment y):
Last Name, First Name and	Title of Employer	or Authorized R	epresentati	ive	Signature of Em	nployer or Author	rized Rep	presentative	Τοσ	day's Date (mm/dd/yyyy)
Employer's Business or Orga	anization Name		Empl	oyer'	s Business or Organi	zation Address, (City or To	own, State,	ZIP Code	
	For reverifi	cation or rehi	re. comp	lete	Supplement B, R	everification a	and Rel	hire on Pa	aae 4.	

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a

combination of one selection from List B and one selection from List C.

Examples of many of these documents appear in the Handbook for Employers (M-274).

LIST A Documents that Establish Both Identity	OR	LIST B Documents that Establish Identity AN	LIST C Documents that Establish Employment
 and Employment Authorization U.S. Passport or U.S. Passport Card Permanent Resident Card or Alien Registration Receipt Card (Form I-551) Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine- readable immigrant visa Employment Authorization Document 		 Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, 	Authorization 1. A Social Security Account Number card, unless the card includes one of the following restrictions: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
that contains a photograph (Form I-766)5. For an individual temporarily authorized to work for a specific employer because		and address 3. School ID card with a photograph	2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
 of his or her status or parole: a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: The same name as the passport; and An endorsement of the individual's status or parole as long as that period of endorsement has not yet 		 Voter's registration card U.S. Military card or draft record Military dependent's ID card U.S. Coast Guard Merchant Mariner Card Native American tribal document Driver's license issued by a Canadian government authority 	 Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal Native American tribal document U.S. Citizen ID Card (Form I-197) Identification Card for Use of Resident Citizen in the United States (Form I-179) Employment authorization document
 expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 6. Passport from the Federated States of 		For persons under age 18 who are unable to present a document listed above: 10. School record or report card	issued by the Department of Homeland Security For examples, see <u>Section 7</u> and <u>Section 13</u> of the M-274 on <u>uscis.gov/i-9-central</u> .
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 Between the United States and the FSM or RMI		 Clinic, doctor, or hospital record Day-care or nursery school record 	The Form I-766, Employment Authorization Document, is a List A, Item Number 4. document, not a List C document.
May be prese		Acceptable Receipts	emporary period.
 Receipt for a replacement of a lost, stolen, or damaged List A document. Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual. Form I-94 with "RE" notation or refugee stamp issued to a refugee. 	OR	For receipt validity dates, see the M-274. Receipt for a replacement of a lost, stolen, or damaged List B document.	Receipt for a replacement of a lost, stolen, or damaged List C document.

*Refer to the Employment Authorization Extensions page on <u>I-9 Central</u> for more information.



Supplement A, Preparer and/or Translator Certification for Section 1

Department of Homeland Security

U.S. Citizenship and Immigration Services

USCIS Form I-9 Supplement A OMB No. 1615-0047 Expires 07/31/2026

Last Name (Family Name) from Section 1.	First Name (Given Name) from Section 1.	Middle initial (if any) from Section 1.		

Instructions: This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator			Date (mn	n/dd/yyyy)	
Last Name (Family Name)	First I	Name <i>(Given Name)</i>			Middle Initial <i>(if any)</i>
Address (Street Number and Name)		City or Town		State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator			Date (mm	/dd/yyyy)	
Last Name (Family Name)	First I	Name (<i>Given Name</i>)			Middle Initial <i>(if any)</i>
Address (Street Number and Name)	1	City or Town		State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator			Date (mm	/dd/yyyy)	
ast Name (Family Name) First Name (Given Name)					Middle Initial (if any)
Address (Street Number and Name)		City or Town		State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator				n/dd/yyyy)	
Last Name (Family Name)	First N	Name <i>(Given Name)</i>			Middle Initial <i>(if any)</i>
Address (Street Number and Name)		City or Town		State	ZIP Code

Supplement B,



Reverification and Rehire (formerly Section 3)

USCIS Form I-9 Supplement B OMB No. 1615-0047 Expires 07/31/2026

Department of Homeland Security

U.S. Citizenship and Immigration Services

Last Name (Family Name) from Section 1.	First Name (Given Name) from Section 1.	Middle initial (if any) from Section 1.

Date of Rehire (if applicable)	New Name (if applicable)						
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)		First Name (Given Name)		Middle Initial		
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.							
Document Title		Document Number (if any)		Expiration Date (if any) (mm/dd/yyyy)			
I 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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.							
Name of Employer or Authorized Representative		Signature of Employer or Authorized Representative		Today's Date <i>(mm/dd/yyyy)</i>			
Additional Information (Initi	al and date each notation.)			Check here if you used an alternative procedure authorized by DHS to examine documents.			
Date of Rehire (if applicable)	New Name (if applicable)						
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name) First Name (Given Name)			Middle Initial			
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.							
Document Title		Document Number (if any)		Expiration Date (if any) (mm/dd/yyyy)			
I 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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.							
Name of Employer or Authorized Representative		Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)			
Additional Information (Initial and date each notation.)		Check here if you alternative proce by DHS to exam		you used an cedure authorized mine documents.			
Date of Rehire (if applicable)	New Name (if applicable)						
Date (mm/dd/yyyy)	Last Name (Family Name)		First Name (Given Name)		Middle Initial		
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.							
Document Title		Document Number (if any)		Expiration Date (if any) (mm/dd/yyyy)			
I 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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.							
Name of Employer or Authorized Representative		Signature of Employer or Authorized Representative		Today's Date	: (mm/dd/yyyy)		
Additional Information (Initial and date each notation.) Check here if you used an alternative procedure author by DHS to examine document					cedure authorized		

Direct Deposit Information/Email Address

Direct Deposit Information

Bank Name:		
Type of Account:	Checking	□ Savings
Routing Number: _		
Account Number: _		

Please attach a copy of a voided check (not a deposit slip) below: