



Contracting, Inc.

1680 Village Green
Crofton, MD 21114

Phone: (301) 808-9302 Fax: (301) 808-9303

Date Hired: _____

BASE RATE FORM

A base rate of \$ _____ will be paid to employee _____
whenever a holiday or vacation is paid or whenever working on a non-
wage scale job.

EFFECTIVE DATE:

EMPLOYEE'S SIGNATURE:

EMPLOYER'S SIGNATURE:

SUPERVISOR'S SIGNATURE:

Nigil Contracting, Inc.
 1680 Village Green
 Crofton, MD 21114

APPLICATION FOR EMPLOYMENT

Last Name	First	Middle	Date
Street Address			Home Telephone ()
City, State, Zip			Business Telephone ()
Have you ever applied for employment with us? If Yes: Month and Year _____ Location _____		Yes	No
Social Security # _____			
Position Desired		Pay Expected	
Apart from absence for religious observation, are you available for full-time work? Yes No If not, what hours can you work? _____		Will you work overtime if asked? Yes No	
Are you legally eligible for employment in the United States? Other special training or skills (languages, machine operation, etc.) _____		When will you be available to begin work? _____	

School	Name and Location of School	Course of Study	# of Years Completed	Did you Graduate?	Degree or Diploma
Graduate				Yes No	
College				Yes No	
Business/ Trade/ Technical				Yes No	
High School				Yes No	
Elementary				Yes No	

Membership in Professional or Civic Organizations
 (exclude those which may disclose your race, color, religion or national origin)

Prospective employees will receive consideration without discrimination because of race, creed, color, sex, age, national origin, handicap or veteran status.

DO NOT ANSWER ANY QUESTION IN THIS SECTION UNLESS THE BOX IS CHECKED

If the employer has checked the box next to the question, the information requested is needed for a legally permissible reason, including, without limitation, national security considerations, a legitimate occupational qualification or business necessity. The Civil Rights Act of 1964 prohibits discrimination in employment because of race, color, religion, sex or national origin. Federal law also prohibits discrimination based on age, citizenship and disability. The laws of most States also prohibit some or all of the above types of discrimination as well as some additional types such as discrimination based upon ancestry, marital status and sexual preference.

Provide dates you attended school:	Elementary	From	To	# of Dependents, Including Yourself
	High School	College		
	From	To	To	Sex Male Female Are you a U.S. Citizen? Yes No
Other (give name and dates)				Are you over 18 years of age? Yes No
Marital Status	Single Separated	Engaged Divorced	Married Widowed	If not, employment is subject to verification of age. Date of Marriage
What was your previous address?				How long at previous address? Years Months
Have you ever been bonded? If "Yes" with what employers?	Yes	No		How long at present address? Years Months
Have you been convicted of a crime in the past 10 years, excluding misdemeanors and summary offenses, which has not been annulled, expunged or sealed by a court?	Yes	No		If "Yes", describe in full.
State names of relatives and friends working for us, other than your spouse.				

The information provided in this Application for Employment is true, correct and complete. If you employ me, any misstatement or omission of fact on this application may result in my dismissal.

I understand that acceptance of an offer of employment creates no obligation upon you, the employer, to continue to employ me in the future.

Date: _____ Signature: _____

Form W-4 (2005)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

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 2005 expires February 16, 2006. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds \$800 and includes more than \$250 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-

earner/two-job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances.

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. See line E below.

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. 919, How Do I Adjust My Tax Withholding? 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.

Two earners/two 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.

Nonresident alien. If you are a nonresident alien, see the instructions for Form 8233 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2005. See Pub. 919, especially if your earnings exceed \$125,000 (single) or \$175,000 (married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 to initiate a name change and obtain a social security card showing your correct name.

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for yourself if no one else can claim you as a dependent. A _____

B Enter "1" if: B _____

- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less.

C 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.) C _____

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 household on your tax return (see conditions under **Head of household** above) E _____

F Enter "1" if you have at least \$1,500 of child or dependent care expenses for which you plan to claim a credit F _____

(Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

G **Child Tax Credit** (including additional child tax credit): G _____

- If your total income will be less than \$54,000 (\$79,000 if married), enter "2" for each eligible child.
- If your total income will be between \$54,000 and \$84,000 (\$79,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have four or more eligible children.

H Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) H _____

For accuracy, complete all worksheets that apply. H _____

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$35,000 (\$25,000 if married) see the **Two-Earner/Two-Job Worksheet** on page 2 to avoid having too little tax withheld.
- If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form **W-4**

Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.

OMB No. 1545-0010
2005

1 Type or print your first name and middle initial	Last name	2 Your social security number	
Home address (number and street or rural route)			
City or town, state, and ZIP code			
		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <small>Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.</small>	
		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a new card. <input type="checkbox"/>	

5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) 5 _____

6 Additional amount, if any, you want withheld from each paycheck 6 \$ _____

7 I claim exemption from withholding for 2005, 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 federal income tax withheld because I expect to have no tax liability.

If you meet both conditions, write "Exempt" here 7 _____

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

Employee's signature _____

(Form is not valid unless you sign it.)

8 Employer's name and address (Employer. Complete lines 8 and 10 only if sending to the IRS.)	Date _____	9 Office code (optional)	10 Employer identification number (EIN)
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Employment Eligibility Verification

INSTRUCTIONS

PLEASE READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the U.S.) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1 - Employee. All employees, citizens and noncitizens, hired after November 6, 1986, must complete Section 1 of this form at the time of hire, which is the actual beginning of employment. **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

Preparer/Translator Certification. The Preparer/Translator Certification must be completed if Section 1 is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete Section 1 on his/her own. However, the employee must still sign Section 1 personally.

Section 2 - Employer. For the purpose of completing this form, the term "employer" includes those recruiters and referrers for a fee who are agricultural associations, agricultural employers or farm labor contractors.

Employers must complete Section 2 by examining evidence of identity and employment eligibility within three (3) business days of the date employment begins. If employees are authorized to work, but are unable to present the required document(s) within three business days, they must present a receipt for the application of the document(s) within three business days and the actual document(s) within ninety (90) days. However, if employers hire individuals for a duration of less than three business days, Section 2 must be completed at the time employment begins. **Employers must record:**

- 1) document title;
- 2) issuing authority;
- 3) document number;
- 4) expiration date; if any; and
- 5) the date employment begins.

Employers must sign and date the certification. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. These photocopies may only be used for the verification process and must be retained with the I-9. **However, employers are still responsible for completing the I-9.**

Section 3 - Updating and Reverification. Employers must complete Section 3 when updating and/or reverifying the I-9. Employers must reverify employment eligibility of their employees on or before the expiration date recorded in Section 1. Employers **CANNOT** specify which document(s) they will accept from an employee.

- If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- If an employee is rehired within three (3) years of the date this form was originally completed and the employee is still eligible to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- If an employee is rehired within three (3) years of the date this form was originally completed and the employee's work authorization has expired **or** if a current employee's work authorization is about to expire (reverification), complete Block B and:

- examine any document that reflects that the employee is authorized to work in the U.S. (see List A or C),
- record the document title, document number and expiration date (if any) in Block C, and
- complete the signature block.

Photocopying and Retaining Form I-9. A blank I-9 may be reproduced, provided both sides are copied. The instructions must be available to all employees completing this form. Employers must retain completed I-9s for three (3) years after the date of hire or one (1) year after the date employment ends, whichever is later.

For more detailed information, you may refer to the Department of Homeland Security (DHS) Handbook for Employers, (Form M-274). You may obtain the handbook at your local U.S. Citizenship and Immigration Services (USCIS) office.

Privacy Act Notice. The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by officials of the U.S. Immigration and Customs Enforcement, Department of Labor and Office of Special Counsel for Immigration Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

Reporting Burden. We try to create forms and instructions that are accurate, can be easily understood and which impose the least possible burden on you to provide us with information. Often this is difficult because some Immigration laws are very complex. Accordingly, the reporting burden for this collection of information is computed as follows: **1)** learning about this form, 5 minutes; **2)** completing the form, 5 minutes; and **3)** assembling and filing (recordkeeping) the form, 5 minutes; for an average of 15 minutes per response. If you have comments regarding the accuracy of this burden estimate, or suggestions for making this form simpler, you can write to U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., Washington, DC 20529, OMB No. 1615-0047.

NOTE: This is the 1991 edition of the Form I-9 that has been rebranded with a current printing date to reflect the recent transition from the INS to DHS and its components.

EMPLOYERS MUST RETAIN COMPLETED FORM I-9
PLEASE DO NOT MAIL COMPLETED FORM I-9 TO ICE OR USCIS

Employment Eligibility Verification

Please 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 eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of 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.

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

A citizen or national of the United States

A Lawful Permanent Resident (Alien #) A _____

An alien authorized to work until _____

(Alien # or Admission #)

Employee's Signature	Date (month/day/year)
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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).

Document title:	List A	List B	List C
Issuing authority:	OR	AND	
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 (month/day/year) _____ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title	Date (month/day/year)
Business or Organization Name			
Address (Street Name and Number, City, State, Zip Code)			

Section 3. Updating and Reverification. To be completed and signed by employer.

A. New Name (if applicable)

B. Date of rehire (month/day/year) (if applicable)

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility.

Document Title:	Document #:	Expiration Date (if any):	Date (month/day/year)
Signature of Employer or Authorized Representative			

LISTS OF ACCEPTABLE DOCUMENTS

LIST A

Documents that Establish Both Identity and Employment Eligibility

1. U.S. Passport (unexpired or expired)
2. Certificate of U.S. Citizenship (*Form N-560 or N-561*)
3. Certificate of Naturalization (*Form N-550 or N-570*)
4. Unexpired foreign passport, with *I-551 stamp* or attached *Form I-94* indicating unexpired employment authorization
5. Permanent Resident Card or Alien Registration Receipt Card with photograph (*Form I-151 or I-551*)
6. Unexpired Temporary Resident Card (*Form I-688*)
7. Unexpired Employment Authorization Card (*Form I-688A*)
8. Unexpired Reentry Permit (*Form I-327*)
9. Unexpired Refugee Travel Document (*Form I-571*)
10. Unexpired Employment Authorization Document issued by DHS that contains a photograph (*Form I-688B*)

LIST B

Documents that Establish Identity

1. 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

LIST C

Documents that Establish Employment Eligibility

- | | | |
|--|------------------------------------|--|
| <ol style="list-style-type: none"> 1. 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 2. 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 and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority 10. School record or report card 11. Clinic, doctor or hospital record 12. Day-care or nursery school record | <p>OR</p> <p>AND</p> | <ol style="list-style-type: none"> 1. U.S. social security card issued by the Social Security Administration (<i>other than a card stating it is not valid for employment</i>) 2. Certification of Birth Abroad issued by the Department of State (<i>Form FS-545 or Form DS-1350</i>) 3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (<i>Form I-197</i>) 6. ID Card for use of Resident Citizen in the United States (<i>Form I-179</i>) 7. Unexpired employment authorization document issued by DHS (<i>other than those listed under List A</i>) |
|--|------------------------------------|--|

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

FORM MW 507

Employee's Maryland Withholding Exemption Certificate

Print your full name	Your social security number
Address (including ZIP code)	County of residence (or Baltimore City)

- Total number of exemptions you are claiming from worksheet below
1. _____
- Additional withholding per pay period under agreement with employer
2. _____
- I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions below and check boxes that apply.
 a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld,
AND
 b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld. (This includes seasonal and student employees whose annual income will be below the minimum filing requirement.)
If both **a** and **b** apply, enter year applicable _____ (Year effective) Enter "EXEMPT" here 3. _____
4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies.
 District of Columbia Pennsylvania Virginia West Virginia
I further certify that I do not maintain a place of abode in Maryland as described in the instructions on page 2.

Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on line 3 or line 4, whichever applies.

Employee's signature _____ Date _____

Employer's name and address (including zip code) (For employer use only) _____ Federal employer identification number _____

Worksheet and instructions

- Line 1**
- Number of personal exemptions (total exemptions on lines A, C and D of the federal W-4 or W-4A worksheet). **a.** _____
 - Number of additional exemptions for dependents over 65 years of age. **b.** _____
 - Number of additional exemptions for certain items, including estimated itemized deductions, alimony payments, allowable child care expenses, qualified retirement contributions, business losses and employee business expenses for the year. **c.** _____
 - Number of additional exemptions for taxpayer and/or spouse at least 65 years of age and/or blind. **d.** _____
 - Total - add lines a through d and enter here and on line 1 (Form MW 507). **e.** _____

EXEMPTIONS FOR DEPENDENTS To qualify as your dependent, you must be entitled to an exemption for the dependent on your federal income tax return for the corresponding tax year.

ADDITIONAL EXEMPTIONS FOR DEPENDENTS OVER 65 YEARS OF AGE An additional exemption is allowed for dependents who are 65 years of age or older.

ADDITIONAL EXEMPTIONS You may claim additional exemptions for certain items, including estimated itemized deductions, alimony payments, allowable child care expenses, qualified retirement contributions, business losses and employee business expenses for the year. One additional withholding exemption is permitted for each \$2,400 of estimated itemized deductions or adjustments to income that exceed the standard deduction allowance.

NOTE: Standard deduction allowance is 15% of Maryland adjusted gross income with a minimum of \$1,500 and a maximum of \$2,000 for each taxpayer.

ADDITIONAL EXEMPTIONS FOR TAXPAYER AND/OR SPOUSE An additional \$1,000 may be claimed if the taxpayer and/or spouse is at least 65 years of age and/or blind on the last day of the tax year.

Line 2
ADDITIONAL WITHHOLDING PER PAY PERIOD UNDER AGREEMENT WITH EMPLOYER If you are not having enough tax withheld, you may ask your employer to withhold more by entering an additional amount on line 2.

Line 3
WHO MAY CLAIM EXEMPTION FROM WITHHOLDING OF INCOME TAX You may be entitled to claim an exemption from the withholding of Maryland income tax if:

- a. last year you did not owe any Maryland income tax and had a right to a full refund of any tax withheld; and
- b. this year you do not expect to owe any Maryland income tax and expect to have a right to a full refund of all income tax withheld. If you are eligible to claim this exemption, your employer will not withhold Maryland income tax from your wages.

STUDENTS AND SEASONAL EMPLOYEES whose annual income will be below the minimum filing requirements should claim exemption from withholding. This provides more income throughout the year and avoids the necessity of filing a Maryland income tax return.

Line 4
CERTIFICATION OF NONRESIDENCE IN THE STATE OF MARYLAND This line is to be completed by residents of the District of Columbia, Pennsylvania, Virginia or West Virginia who are employed in Maryland and who do not maintain a place of abode in Maryland for less than 183 days.

Line 4 is *not* to be used by residents of other states who are working in Maryland, because such persons are liable for Maryland income tax and withholding from their wages is required.

If you are domiciled in the District of Columbia, Pennsylvania or Virginia (Virginia residents see note below) and maintain a place of abode in Maryland for 183 days or more, you become a statutory resident of Maryland and you are required to file a resident return with Maryland reporting your total income. You must apply to your domicile state for any tax credit to which you may be entitled under the reciprocal provisions of the law.

If you are domiciled in West Virginia, you are not required to pay Maryland income tax on wage or salary income, regardless of the length of time you may have spent in Maryland.

NOTE: If you are domiciled in Virginia, you must commute daily to Maryland to be exempt from withholding. If you reside in Maryland for at least one day but less than 183 days, you will be subject to Maryland tax on your income from Maryland sources as a nonresident of Maryland.

GENERAL INSTRUCTIONS

FEDERAL PRIVACY ACT INFORMATION Social security numbers must be included. The mandatory disclosure of your social security number is authorized by the provisions set forth in the Tax-General Article of the Annotated Code of Maryland. Such numbers are used primarily to administer and enforce the individual income tax laws and to exchange income tax information with the Internal Revenue Service, other states and other tax officials of this state. Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having statutory right to obtain it.

DUTIES AND RESPONSIBILITIES OF EMPLOYER Retain this certificate with your records. You are required to submit a copy of this certificate to the Compliance Division, Compliance Programs Section, 301 West Preston Street, Baltimore, MD 21201, when received if:

1. you have any reason to believe this certificate is incorrect;
2. the employee claims more than 10 exemptions;
3. the employee claims exemptions from withholding because he/she had no tax liability for the preceding tax year, expects to incur no tax liability this year and the wages are expected to exceed \$200 a week; or
4. the employee claims exemptions from withholding on the basis of nonresidence.

Upon receipt of any exemption certificate (Form MW 507), the Compliance Division will make a determination and notify you if a change is required.

Once a certificate is revoked by the comptroller, the employer must send any new certificate from the employee to the comptroller for approval before implementing the new certificate.

If an employee claims exemption under 3 above, a new exemption certificate must be filed by February 15th of the following year.

DUTIES AND RESPONSIBILITIES OF EMPLOYEE If, on any day during the calendar year, the number of withholding exemptions that the employee is entitled to claim is less than the number of exemptions claimed on the withholding exemption certificate in effect, the employee shall file a new withholding exemption certificate with the employer within 10 days after the change occurs.

For additional information please call 410-767-1300 or toll-free at 1-800-492-1751 or visit our website at www.marylandtaxes.com
Revised 2004