

# Employee's Nebraska Withholding Allowance Certificate

FORM  
**W-4N**

• Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the Nebraska Department of Revenue (DOR). Your employer may be required to send a copy of this form to DOR.

Your First Name and Initial	Last Name	Your Social Security Number
Current Mailing Address (Number and Street or PO Box)		<input type="checkbox"/> Single <input type="checkbox"/> Married <b>Note:</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box. Individuals filing income tax returns with a "Head of Household" status check the "Single" box.
City	State	Zip Code

1 Total number of allowances you are claiming (from line 4g on the worksheet below) . . . . .	<b>1</b>
2 Additional amount, if any, you want withheld from each paycheck for Nebraska income tax withheld . . . . .	<b>2</b>
3 I claim exemption from withholding and I can provide satisfactory evidence to my employer that I meet <b>both</b> of the following conditions for exemption. • Last year I had a right to a refund of all Nebraska income tax withheld because I had no tax liability, and • This year I expect a refund of all Nebraska income tax withheld because I expect to have no tax liability. If you can provide evidence that you can meet both conditions, write "Exempt" here . . . . .	<b>3</b>

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

**sign here** ▶

Employee's Signature

Date

Employer's Name and Address (Employer: Complete employer information if sending to DOR)	Nebraska ID Number
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— — — — — **Separate here and give Form W-4N to your employer. Keep the bottom part for your records.** — — — — —

**Personal Allowances Worksheet**

• Keep for your records.

**Allowances approximate tax deductions that may reduce your tax liability. The number of allowances is determined by many factors including, but not limited to, filing status, how many jobs you have, tax credits, and how many children or dependents that you claim on your tax return.**

**Allowances claimed on the Form W-4N are used by your employer to determine the Nebraska state income tax withheld from your wages to meet your Nebraska state income tax obligation.**

4 a Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .	.4a _____
b Enter "1" if: • 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 for the year) are \$1,500 or less . . . . .	.4b _____
c Enter "1" for your <b>spouse</b> . 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) . . . . .	.4c _____
d Enter number of Nebraska personal exemptions (other than your spouse or yourself) you will claim on your Nebraska tax return. This is the number of children and dependents you will list on your Nebraska return that qualify for either the child or dependent tax credit on the federal return . . . . .	.4d _____
e Enter "1" if you will file as <b>head of household</b> on your tax return . . . . .	.4e _____
f Enter "1" if you have at least \$2,000 of <b>child or dependent care expenses</b> for which you plan to claim a credit. . . . .	.4f _____
g Enter total of lines a through f here and on line 1 above. (Note: This may be different from the number of exemptions you claim on your Nebraska tax return) . . . . .	4g _____

## Instructions

**Purpose.** The Nebraska Form W-4N was developed due to significant differences between the federal and Nebraska laws regarding standard deductions and because personal exemptions credits are allowed on the Nebraska return. Beginning January 1, 2020, the Nebraska Form W-4N will be used by your employer in conjunction with the [Nebraska Circular EN](#) to determine the correct Nebraska income tax withholding when the federal Form W-4 is completed on or after January 1, 2020. Employees who have completed the federal Form W-4 prior to January 1, 2020, are not required to submit a Nebraska Form W-4N and employers will continue to use the federal Form W-4 on file for Nebraska withholding purposes. For every federal Form W-4 employers receive, after January 1, 2020 a Nebraska W-4N must be completed. If you did not complete a federal Form W-4 prior to January 1, 2020 or beginning January 1, 2020 completed a federal Form W-4 but did not submit a Nebraska Form W-4N, your employer must withhold as if you were single and claimed no withholding allowances.

Withholding allowances directly affect how much money is withheld from your pay. The amount withheld is reduced for each allowance taken. Depending on your personal circumstances, you may not want to claim every allowance you are eligible to take. If you do not have enough state income tax withheld, an underpayment penalty may be charged.

Complete Form W-4N so your employer can withhold the correct Nebraska income tax from your pay. When your personal or financial situation changes, consider completing a new Form W-4N.

If you claim exemption from withholding, skip lines 1 and 2, write “exempt” on line 3, and sign the form to validate it. **An exemption is good for only 1 year.** You must give your employer a new Form W-4N by February 15 each year to continue your exemption. You cannot claim exemption from withholding if another person can claim you on their tax return; and your total income exceeds \$1,100 and includes more than \$350 of unearned income.

If your employer is subject to the special withholding procedures specified in the Nebraska Circular EN, you may be required to submit documentation to your employer to support your claim for exemption from withholding.

### Employers

An employer may withhold an amount that is less than 1.5% of the employee’s taxable wages if the employee provides sufficient documentation to verify that a lesser amount of income tax withholding is justified in the employee’s particular circumstance. Documentation may include:

- Verification of number of children/dependents;
- Marital status; and/or
- The amount of itemized deductions.

Without documentation, the employee’s income tax withholding must be set at 1.5% or at a higher level within the nonshaded area of the income tax withholding tables.

**Penalties.** The employer may be subject to a penalty of up to \$1,000 for each employee under-withheld if the employee’s low income tax withholding is not substantiated.

A taxpayer who intentionally claims an excessive number of exemptions is guilty of a Class II misdemeanor.

Any person who willfully attempts to evade the Nebraska income tax is guilty of a Class IV felony.

Any person who willfully fails to withhold, deduct, and truthfully account for and pay over any income tax withheld is guilty of a Class IV felony.