

FORM  
**A-4E**  
REV. 1/00

ALABAMA DEPARTMENT OF REVENUE  
INDIVIDUAL AND CORPORATE TAX DIVISION  
**Employee's Withholding Exemption Certificate**

**For Use By Full-time Students Who Expect To Have Income of Less Than \$1,800.00 During The Year**

FULL NAME (TYPE OR PRINT)

SOCIAL SECURITY NUMBER

EXPIRES (SEE INSTRUCTIONS)

HOME ADDRESS (NUMBER AND STREET)

CITY, STATE, AND ZIP CODE

**EMPLOYEE** – File this certificate with your employer. Otherwise Alabama income tax must be withheld from your wages.

**EMPLOYER** – Keep this certificate with your records. This certificate may be used instead of Form A-4 by those employees qualified to claim the exemption.

**EMPLOYEE'S CERTIFICATION** – I certify that I am a full time student and that I anticipate my income will be less than \$1,800.00 this year.

SIGNATURE

DATE

## Instructions

### Who may claim the exemption from withholding of income tax?

Full-time students in temporary employment expecting to earn less than \$1,800 during the taxable year and expecting to owe no Alabama withholding tax. In order to establish this exemption, they must file withholding exemption certificate Form A-4E. A full-time student means an individual who during each of five calendar months during the taxable year is enrolled at an educational institution for the number of hours or courses which is considered to be full-time attendance.

### When to claim the exemption.

File this certificate with your employer upon reporting for work.

### Multiple Employers.

If you are employed by more than one employer, you may claim the exemption from withholding with each employer, provided that the total of your anticipated income will not exceed \$1,800 during the current year.

This exemption certificate will expire on December 31 of the current year.