

KENTUCKY'S WITHHOLDING CERTIFICATE

2024

1 I 1 I	
Name—Last, First, Middle Initial	
Mailing Address (Number and Street including Apartment Number or P.O. Box)	-
City, Town or Post Office State ZIP Code	
All Kentucky wage earners are taxed at a flat 4% rate with a star Revenue annually adjust the standard deduction in accordance with	
Check if exempt:	
$\hfill \square$ 1. Kentucky income tax liability is not expected this year (see	instructions)
$\hfill \square$ 2. You qualify for the Fort Campbell Exemption Certificate. I	
☐ 3. You qualify for the nonresident military spouse exemption	State
☐ 4. You work in Kentucky and reside in a reciprocal state	
Additional withholding per pay period under agreement with employ	ver \$
Under penalties of perjury, I declare that I have examined this certificorrect, and complete.	icate and, to the best of my knowledge and belief, it is true,
Signature	Date

Instructions to Employees

All Kentucky wage earners are taxed at a flat 4% tax rate with an allowance for the standard deduction.

You may be exempt from withholding if any of the four conditions below are met:

Social Security Number

- 1. You may be exempt from withholding for 2024 if both the following apply:
 - For 2023, you had a right to a refund of all Kentucky income tax withheld because you had no Kentucky income tax liability, and
 - For 2024, you expect a refund of all your Kentucky income tax withheld.

Income Tax Liability Thresholds—The 2023 filing threshold amount based upon federal poverty level is expected to be \$14,580 for a family size of one (singe, or married living apart from your spouse for the entire year), \$19,720 for a family of two (single with one dependent child or a married couple), \$24,860 for a family of three (single with two dependent children or a married couple with one dependent child) and \$30,000 for a family of four or more (single with three dependent children or a married couple with two or more dependent children). Modified gross income is equal to your federal adjusted gross income plus any interest income from other states municipal bonds and pension income from a qualifying lump-sum distribution. If your combined modified gross income is expected to be less than the threshold amount for your family size, then you (and your spouse, if applicable) may not have an income tax liability.

If both the above statements apply, you are exempt and may check box 1. Your exemption for 2024 expires February 15, 2025.

2. Under the provisions of Public Law 105–261, pay and compensation earned at the Fort Campbell, Kentucky, military base is exempt from Kentucky income tax if you are not a resident of Kentucky. KRS 141.010(32) defines "resident" as an individual domiciled within this state or an individual who is not domiciled in this state, but maintains a place of abode in this state and spends in the aggregate more than one hundred eighty-three (183) days of the taxable year in this state.

Check box 2 if you certify that you are not a resident of Kentucky and only earn wages as an employee at Fort Campbell, Kentucky. This exemption must be revoked within 10 days of a move or change of address to Kentucky.

3.	You may be exempt from withholding, if you meet the conditions set for under the Servicemember Civil R by the Military Spouses Residence Relief Act. You must complete the worksheet below to determine if yo		
	er to qualify you must complete this form in full, certify that the you are not subject to Kentucky withholding nditions set forth below, and provide a copy of your spouse's military picture ID issued to the employee by ense.		
2.	My spouse is a military servicemember		
4.	to a military servicemental speaks has a certain military order assigning military location in Kentucky		□ NO □ NO
	electing to use that state of domicile		□ NO
If you	checked "YES" to all the statements above, your earned income is exempt from Kentucky withholding ta	κ.	
	xemption will terminate if any of the answers to the questions changes to "NO". In general, the exemption to rlier of: The day the military servicemember is no longer in the military; The day the employee enlists in the military; The day the employee and the military servicemember no longer live at the same address; or The day the military servicemember and the total the military servicemember of longer live at the same address; or The day the military servicemember's permanent duty station changes to a location outside of Kentucky. You may be exempt from withholding if you work in Kentucky but reside in one of the following reciprocal something in the following reciprocal something in the following in the fo	tates: Illin	ois, Indiana,
	nave not been a resident of Kentucky during the year. (Check block in front of applicable statement.) I work in Ken Illinois, Indiana, Michigan, West Virginia, Wisconsin Virginia and commute daily to my place of employment in Kentucky. (Must commute daily to apply.) Ohio and I am not a shareholder-employee who is a "twenty (20) percent or greater" direct or indirect equity inv	-	
Check	box 4 if you certify you work in Kentucky and reside in a reciprocal state.		
	meet any of the four exemptions you are exempted from Kentucky withholding. However, you must e it with your employer before withholding can be stopped. You will need to maintain a copy of the K-4 ls.		
	Instructions to Employers		
that a	K-4 is only required to document that an employee has requested an exemption from withholdir n employee has requested additional withholding in excess of the amounts calculated using the ser situation applies, then an employer is not required to maintain Form K-4.		
	receipt of this form, properly completed, you are authorized to discontinue withholding for an empe of the four exemptions. Retain a copy of all K-4's received from employees.	loyee wh	no qualifies