

# Federal and State Tax Withholding Election Form

WELLS  
FARGO

Payment Services  
MAC: N9306-042, Sixth and Marquette, Minneapolis, MN 55479

Phone: 877-877-1207  
Fax: 866-494-7923

## Stop

Do not return this form unless you wish to change your present election.

## Participant Information

Participant Name	Social Security Number
Trust Account Number	Trust Account Name

## Federal Tax Withholding

Even if you elect not to have Federal income tax withheld, you are liable for payment of Federal income tax on the taxable portion of your periodic payment. You also may be subject to tax penalties under the estimated tax payment rules if your payments of estimated tax and withholding, if any, are not adequate. For questions regarding your current withholding elections call 1-877-877-1207.

Submitting this form will nullify any other elections you may have made prior to this election.

Choose only *one* of the following

- NO.** I elect not to have Federal income tax withheld from my periodic payment.
- YES.** I elect to have Federal income tax withheld from my periodic payment. This election will remain in effect until I revoke it.

\*IA, MA and NE Residents: State income tax must be withheld if you are having federal income tax withheld.

Withholding Election Status: (check one)	<input type="checkbox"/> Single	<input type="checkbox"/> Married	Number of allowances claimed:
Optional: <b>In addition</b> to the amount calculated above, withhold this amount:			\$

## State Tax Withholding

Choose only *one* of the following:

- NO.** I elect not to have state income tax withheld from my periodic payment.
- YES.** I elect to have state income tax withheld from my periodic payment. This election will remain in effect until I revoke it.

### The two-letter abbreviation for my withholding state is:

Your state may offer calculated or fixed amount withholding options. Use the included chart to find the options that are permitted for your state and complete either the appropriate section below.

**Arizona and Michigan Residents:** Complete the section provided for your state's options.

## Calculated Withholding

To be completed if your state allows a calculated amount-**YES** is in the calculated column on the chart.

Withholding Election Status: Find your state on the back of this form. An "X" identifies the permitted withholding elections for your state. Please choose a permitted election.

<input type="checkbox"/> Married (M)	<input type="checkbox"/> Single (S)	<input type="checkbox"/> Married Both Spouses Working (B)	<input type="checkbox"/> Married Filing Jointly (J)
<input type="checkbox"/> Married One Spouse Working (O)	<input type="checkbox"/> Married Filing Separately (X)	<input type="checkbox"/> Head of Household (H)	

Number of allowances claimed:

Optional: In addition to the amount calculated above, withhold this amount: \$

## Fixed Withholding

To be completed if your state allows a fixed dollar amount - YES is in the fixed column on the chart.

I elect to withhold a fixed amount of \$

**Arizona only** (Circle One): 0% 0.8% 1.3% 1.8% 2.7% 3.6% 4.2% 5.1%

**Michigan only** (Circle One): 1- No withholding 2- Born before 1946 3- Born between 1946 /1952 4- Born after 1952

Optional: In addition to the amount calculated above, withhold this amount: \$

## Notice of Withholding of Federal Income Tax from Periodic Payments

Federal law requires that periodic payments you receive be subject to Federal income tax withholding unless you elect not to have withholding apply. Withholding will only apply to the portion of your periodic payments that is already included in your income subject to Federal income tax and will be like wage withholding. You may change or revoke your previous election at any time by returning a signed and dated election form to the above address. Any election or revocation will become effective on either of the next two pay dates, depending on when your election form arrives in our office. Additional election forms may be obtained by contacting the number above.

## Participant Signature

Participant Signature:	Date:
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# Periodic Payment State Withholding Reference Chart

State	State Withholding Options		Permitted Elections for Calculated Option X= Permitted option for state.						
State	Does My State Accept a ...		Married	Single	Married Both Spouses Working	Married Filing Jointly	Married One Spouse Working	Married Filing Separately	Head of Household
	Calculated Withholding Option?	Fixed Withholding Option?							
AL – Alabama <sup>1</sup>	Calculated or Fixed		Married			Single		Head of Household	Zero-No Allowances Withholds at highest rate.
AZ – Arizona <sup>1</sup>	Percentage		0%	0.8%	1.3%	1.8%	2.7%	3.6%	4.2% 5.1%
AK – Alaska	No withholding								
AR – Arkansas <sup>1</sup>	Yes		X	X					X
CA – California <sup>2</sup>	Yes	Yes	X	X					X
CO- Colorado <sup>1</sup>	Yes	Yes	X	X					X
CT – Connecticut <sup>1</sup>		Yes							
DC - District of Columbia <sup>1</sup>	Yes			X		X		X	X
DE – Delaware <sup>2</sup>	Yes	Yes		X		X		X	
FL – Florida	No withholding								
GA – Georgia <sup>2</sup>	Yes			X	X		X	X	X
HI – Hawaii <sup>1</sup>		Yes							
ID – Idaho <sup>1</sup>	Yes		X	X					
IL – Illinois <sup>1</sup>		Yes							
IN – Indiana <sup>1</sup>		Yes							
IA – Iowa <sup>3</sup>	Yes	Yes	Marital Status is not applicable for this state. The calculation is based on # of allowances.						
KS – Kansas <sup>2</sup>	Yes		X	X		X			X
KY – Kentucky <sup>1</sup>	Yes	Yes	Marital Status is not applicable for this state. The calculation is based on # of allowances.						
LA – Louisiana <sup>1</sup>	Yes	Yes	X	X					X
ME – Maine <sup>2</sup>	Yes	Yes	X	X					
MD – Maryland <sup>1</sup>		Yes							
MA – Massachusetts <sup>3</sup>	Yes	Yes	X	X	X	X	X	X	X
MI – Michigan <sup>2</sup>	Yes	Yes	Also use Michigan W-4P form codes 1 – 4.						
MN – Minnesota <sup>1</sup>	Yes	Yes	X	X					
MO – Missouri <sup>1</sup>		Yes							
MS – Mississippi <sup>1</sup>		Yes							
MT – Montana <sup>1</sup>	Yes	Yes	Marital Status is not applicable for this state. The calculation is based on # of allowances.						
NC - North Carolina <sup>2</sup>	Yes		X	X					X
ND - North Dakota <sup>1</sup>	Yes	Yes	X	X					X
NE - Nebraska <sup>3</sup>	Yes	Yes	X	X					X
NH - New Hampshire	No withholding								
NJ - New Jersey <sup>1</sup>		Yes							
NM - New Mexico <sup>1</sup>	Yes	Yes	X	X					X
NV – Nevada	No withholding								
NY - New York <sup>1</sup>		Yes							
OH – Ohio <sup>1</sup>	Yes	Yes	Marital Status is not applicable for this state. The calculation is based on # of allowances.						
OK – Oklahoma <sup>2</sup>	Yes		X	X					
OR – Oregon <sup>2</sup>	Yes	Yes	X	X					X
PA – Pennsylvania <sup>1</sup>		Yes							
PR - Puerto Rico <sup>1</sup>	Yes		X	X				X	X
RI - Rhode Island <sup>1</sup>	Yes	Yes	X	X					X
SC - South Carolina <sup>1</sup>	Yes	Yes	Marital Status is not applicable for this state. The calculation is based on # of allowances.						
SD - South Dakota	No withholding								
TN - Tennessee	No withholding								
TX - Texas	No withholding								
UT – Utah <sup>1</sup>	Yes	Yes	X	X					
VA – Virginia <sup>2</sup>	Yes	Yes							
VI - Virgin Islands <sup>1</sup>	Yes		X	X					
VT – Vermont <sup>2</sup>	Yes	Yes	X	X					X
WA - Washington	No withholding								
WI – Wisconsin <sup>1</sup>	Yes	Yes	X	X					X
WV - West Virginia <sup>1</sup>	Yes	Yes	X	X	X	X	X	X	X
WY – Wyoming	No withholding								

- 1: State income tax will not be withheld unless you request it**
- 2: State income tax will be withheld unless you specify not to withhold**
- 3: State income tax must be withheld if you are having federal income tax withheld**