

**ARIZONA FORM**  
**A-4**

**Employee's Arizona Withholding  
Percentage Election**

Type or print your full name	Your social security number
Home address (number and street or rural route)	
City or town, state, and ZIP code	

**Arizona Withholding Percentage Election Options**

Choose only one:

- 1  My annual compensation is \$15,000 or more. I choose to have Arizona withholding at the rate of  
(**check only one box**):  19%  23%  25%  31%  37% of the federal tax withheld.
- 2  My annual compensation is less than \$15,000. I choose to have Arizona withholding at the rate of  
(**check only one box**):  10%  19%  23%  25%  31%  37% of the federal tax withheld.
- 3  I hereby elect an Arizona withholding percentage of zero, and I certify that I meet BOTH of the following qualifying conditions for this election:
- I had NO Arizona tax liability for the prior taxable year, AND
  - I expect to have NO Arizona tax liability for the current taxable year.

I certify that I have made the percentage election marked above.	
_____ SIGNATURE	_____ DATE

ADOR 91-0041 (04)

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**EMPLOYEE'S INSTRUCTIONS**

Arizona Revised Statutes (ARS) §43-401 requires your employer to withhold Arizona income tax from your compensation paid for services performed in Arizona for application toward your Arizona income tax liability. Arizona withholding is a percentage of the amount of federal income tax withheld. Complete this form to elect an Arizona withholding percentage.

**New Employees**

Complete this form within the first five days of employment to elect an Arizona withholding percentage. If you do not complete this form, your employer must withhold the minimum withholding percentage based on your annual compensation. If your annual compensation is less than \$15,000, the minimum withholding percentage is 10 percent. If your annual compensation is \$15,000 or more, the minimum withholding percentage is 19 percent.

**Current Employees**

Complete this form to elect a different Arizona withholding percentage. If you want to increase or decrease the amount of Arizona withholding, you must complete this form to change the Arizona withholding percentage.

**Electing a Withholding Percentage of Zero**

You may elect an Arizona withholding percentage of zero if you meet BOTH of the qualifying conditions for the election. You qualify for the election if: (1) you had no Arizona income tax liability for the prior taxable year, AND (2) you expect to have no Arizona income tax liability for the current taxable year. Note that Arizona tax liability is gross tax liability less any tax credits,

such as the family tax credit, school tax credits, welfare tax credits, or credits for taxes paid to other states. If you make this election, your employer will not withhold Arizona income tax from your wages for payroll periods beginning after the date of your election. You should be aware that zero withholding does not relieve you from paying Arizona income taxes that might be due at the time you file your Arizona income tax return. Keep in mind that in order to elect zero withholding, you must meet BOTH conditions listed above. Therefore, if you have an Arizona tax liability when you file your return or if at any time during the current year conditions change so that you expect to have a tax liability, you should immediately complete a new Form A-4 and choose a withholding percentage that is applicable to your situation.

**Voluntary Withholding Election by Certain Nonresident Employees**

Compensation earned by nonresidents while physically performing work or services in Arizona for temporary periods is subject to Arizona income tax. However, under the provisions of ARS §43-403(A)(5), compensation paid to certain nonresident employees is not subject to Arizona income tax withholding. These nonresident employees need to review their situations and determine whether they should elect to have Arizona income taxes withheld from their wages or compensation. Nonresident employees may request that their employer withhold Arizona income taxes from their compensation by completing this form to elect an Arizona withholding percentage.

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