



Pinnacle Employee Leasing (PEL) Employee Agreement

CLIENT COMPANY: _____ POSITION: _____

EMP#: _____ DEPT. W/C CODE: _____ RATE: _____ APPLICATION DATE: _____

***Employer Fills out this section**

APPLICANT NAME: _____ SOC. SEC. NO. _____ - _____ - _____
LAST FIRST INT.

TELEPHONE NUMBER(_____) _____ - _____ BIRTHDATE: ____/____/____
AREA CODE

ADDRESS: _____

EMERGENCY CONTACT NAME: _____ PHONE: (_____) _____ - _____

I understand and agree to the following: I am not yet a leased employee of Pinnacle Employee Leasing (PEL). As such, if I suffer an injury or have suffered an injury related to work while working for the Client Company and before I am accepted as a leased employee by PEL, the Client Company will be responsible for that injury.

Payroll will not be processed and workers' compensation coverage will not be provided until and unless all pages of the PEL Employee Leasing Application are completed and signed by the applicant, the complete PEL Employee Leasing Application is delivered to PEL and PEL accepts the applicant as a leased employee.

The PEL Employee Leasing Application includes all of the following documents: This page, the Applicant Acknowledgement, The Safe Working Practices Acknowledgement of the Post-Accident/Reasonable Suspicion Program, and W-4. I also acknowledge I have received a copy of the Drug and Alcohol Abuse Notice.

*Applicant, if you need help filling out your W-4 Form or your I-9 Form, please see your Employer for additional paperwork.

Applicant Signature

Date

Drug & Alcohol Abuse Notice

PEL has recognized that drug and alcohol abuse is an on the job problem as well as a social problem. We believe the abuse of alcohol and the use of illegal drugs endangers the health and safety of the abusers and of others around them. PEL has committed to creating and maintaining a Post-Accident/Reasonable Suspicion Program without jeopardizing the job security of valued but troubled leased employees, provided they are prepared to help us help them. Our Post-Accident/Reasonable Suspicion Policy now formally states that it is a condition of acceptance as a leased employee by PEL to refrain from reporting to work or working with the presence of drugs/alcohol in hers/his body. This prohibition includes the possession, use or sale of illegal drugs and the abuse of alcohol.

To ensure PEL is in compliance with their Post-Accident/Reasonable Suspicion Policy, a program of Drug Testing will begin on June 30, 2005. Let it be clearly understood that it is a condition of acceptance as a leased employee by PEL that individuals avoid the use, possession, sale or any association at all with illegal drugs and/or the abuse of alcohol. Leased employees found on the job to be under the influence of illegal drugs or alcohol or who violate this policy in other ways may be terminated.

It is important that we all work together to deal with substance abuse so our work environment is a safer and more rewarding place to work.

Applicant's Signature

Print Name

Date



Pinnacle Employee Leasing (PEL) Employee Agreement

SAFE WORKING PRACTICES ACKNOWLEDGEMENT

As a condition of acceptance by PEL as a leased employee, I

_____ do hereby agree to comply with the
(Please Print Full Name)

Following safe working practices:

1. I agree to follow all safety requirements, procedures and practices, including but not limited to those imposed or recommended by: any government entity, OSHA, Client Company, PEL or any other entity whatsoever without exception.
2. I agree to report any work-related accident, or injury, to my supervisor with the Client Company as soon as it occurs, without exception.
3. If I need treatment for a work-related injury, I agree to:
 - A. Notify my supervisor with the Client Company of the need for treatment.
 - B. Only go to Client Company/PEL directed physicians for the initial treatment.
 - C. On the initial visit, hand carry a Medical Authorization for Treatment Form to the authorized treating facility.
 - D. Notify PEL or PEL's workers' compensation carrier when I am referred to any specialist for treatment.
 - E. Only go to PEL or PEL's workers' compensation carriers directed specialist for care.

I understand that failure on my part, to follow the above procedures, could result in disciplinary action, not to exclude termination!

I agree to inform PEL of any safety violations I encounter in the workplace.

I also understand that according to Section 440.09 (4) of the Florida Workers' Compensation Law, my compensation benefits could be reduced for any injury, which occurred because of a failure to follow established safety procedures.

Applicant's Signature

Date

ACKNOWLEDGEMENT OF THE POST-ACCIDENT/REASONABLE SUSPICION PROGRAM

I understand that Pinnacle Employee Leasing maintains a Post-Accident/Reasonable Suspicion Program requiring all leased employees to report to work in a substance-free condition.

I have read, or had read to me, a copy of this policy and I understand the consequences of violating the policy, including my obligations under the Post-Accident/Reasonable Suspicion Policy. If I did not understand the policy, I have asked for and have received an explanation. I specifically understand that if I am on the job and either refuse to be tested or test positive for drugs or alcohol that I may forfeit eligibility for all workers' compensation medical and indemnity benefits.

I understand that as a condition of my continued employment, where reasonable suspicion of drug and/or alcohol use exists, that PEL will require me to undergo substance screening by urinalysis for drugs and blood for alcohol. I hereby agree to submit to such test including follow up to rehabilitation testing and the required post-accident testing.

I further consent to the results of any such drug or alcohol tests being released to PEL's authorized representative by the Medical Review Officer (MRO). I understand that I am legally authorized to receive a copy of this consent form if requested. The results will not be released to any additional parties without my written authorization, except I acknowledge that PEL, agents of PEL's, and the testing laboratory will have access to the test results and may disclose such results to its attorney in connection with workers' compensation proceedings, and may use the test results when relevant to its defense in other civil or administrative matters.

I release any testing facility personnel and/or any physicians who have tested me from any liability arising from a release or use of any and all test, written reports, medical records and data concerning my test(s) to the appropriate PEL officials. I further release all PEL officials from liability arising from the release or use of the test results.

I also understand that the Post-Accident/Reasonable Suspicion Policy and related documents are not intended to constitute a contract between PEL and me.

I acknowledge receipt of a copy of this policy.

Applicant's Signature

Printed Name

Date



Pinnacle Employee Leasing (PEL) Employee Agreement

Acknowledgment

I, THE UNDERSIGNED EMPLOYEE, IN CONSIDERATION OF MY HIRING BY PINNACLE EMPLOYEE LEASING ("PINNACLE") AS AN AT-WILL LEASED EMPLOYEE OF PINNACLE, ACKNOWLEDGE AND AGREE TO THE FOLLOWING: I HAVE BEEN HIRED AS AN AT-WILL EMPLOYEE OF PINNACLE WHICH IS AN EMPLOYEE LEASING COMPANY, THERE IS NO CONTRACT OF EMPLOYMENT WHICH EXISTS BETWEEN ME AND THE CLIENT TO WHICH I HAVE BEEN ASSIGNED, NOR BETWEEN PINNACLE AND ME AND PINNACLE HAS NO LIABILITY WITH REGARD TO ANY EMPLOYMENT AGREEMENT. I UNDERSTAND AND AGREE THAT EITHER PINNACLE OR I CAN TERMINATE OUR EMPLOYMENT RELATIONSHIP AT ANY TIME AS I AM AN AT-WILL EMPLOYEE OF PINNACLE. I FURTHER UNDERSTAND AND AGREE THAT CONTINUED EMPLOYMENT WITH THE CLIENT TO WHICH I HAVE BEEN ASSIGNED IS AN ESSENTIAL REQUIREMENT FOR EMPLOYMENT WITH PINNACLE AND THAT IF MY EMPLOYMENT WITH THE CLIENT TO WHICH I HAVE BEEN ASSIGNED ENDS, MY EMPLOYMENT WITH PINNACLE WILL ALSO IMMEDIATELY END AT THAT TIME. I ALSO AGREE THAT WHILE I AM A LEASED EMPLOYEE OF PINNACLE, IF PINNACLE DOES NOT RECEIVE PAYMENT FROM CLIENT FOR SERVICES WHICH I PERFORM AS A LEASED EMPLOYEE, PINNACLE WILL STILL PAY ME THE APPLICABLE MINIMUM WAGE (OR THE LEGALLY REQUIRED MINIMUM SALARY) FOR ANY SUCH PAY PERIOD, AND I AGREE TO THIS METHOD OF COMPENSATION. I UNDERSTAND AND AGREE THAT PINNACLE HAS NO OBLIGATION TO PAY ME ANY OTHER COMPENSATION OR BENEFIT UNLESS PINNACLE HAS SPECIFICALLY, IN A WRITTEN AGREEMENT WITH ME, ADOPTED THE CLIENT'S OBLIGATION TO PAY ME SUCH COMPENSATION OR BENEFIT. I UNDERSTAND THAT THE CLIENT TO WHICH I AM ASSIGNED AT ALL TIMES REMAINS OBLIGATED TO PAY ME MY REGULAR HOURLY RATE OF PAY IF I AM A NON-EXEMPT EMPLOYEE AND TO PAY ME MY FULL SALARY IF I AM AN EXEMPT EMPLOYEE EVEN IF PINNACLE IS NOT PAID BY THE CLIENT TO WHICH I AM ASSIGNED. I UNDERSTAND AND AGREE THAT PINNACLE DOES NOT ASSUME RESPONSIBILITY FOR PAYMENT OF BONUSES, COMMISSIONS, SEVERANCE PAY, DEFERRED COMPENSATION, PROFIT SHARING, VACATION, SICK, OR OTHER PAID TIME OFF PAY, OR FOR ANY OTHER PAYMENT, WHERE PAYMENT FOR SUCH ITEMS HAS NOT BEEN RECEIVED BY PINNACLE FROM THE CLIENT TO WHICH I AM ASSIGNED. I HAVE BEEN INFORMED AND I AGREE THAT IF MY ASSIGNMENT WITH ANY PINNACLE CLIENT TO WHICH I AM ASSIGNED ENDS FOR ANY REASON, I MUST REPORT BACK TO PINNACLE WITHIN SEVENTY-TWO (72) HOURS FOR POSSIBLE REASSIGNMENT AND THAT UNEMPLOYMENT BENEFITS MAY BE DENIED ME IF I FAIL TO DO SO. IN RECOGNITION OF THE FACT THAT ANY WORK RELATED INJURIES WHICH MIGHT BE SUSTAINED BY ME ARE COVERED BY STATE WORKERS' COMPENSATION STATUTES, AND TO AVOID THE CIRCUMVENTION OF SUCH STATE STATUTES WHICH MAY RESULT FROM SUITS AGAINST THE CUSTOMERS OR CLIENTS OF PINNACLE OR AGAINST PINNACLE BASED ON THE SAME INJURY OR INJURIES, AND TO THE EXTENT PERMITTED BY LAW, **I HEREBY WAIVE AND FOREVER RELEASE ANY RIGHTS I MIGHT HAVE** TO MAKE CLAIMS OR BRING SUIT AGAINST ANY CLIENT OR CUSTOMER OF PINNACLE OR AGAINST PINNACLE FOR DAMAGES BASED UPON INJURIES WHICH ARE COVERED UNDER SUCH WORKERS' COMPENSATION STATUTES. I ALSO AGREE TO COMPLY WITH ANY DRUG TESTING POLICY WHICH PINNACLE MAY ADOPT, AND I SPECIFICALLY AGREE TO POST-ACCIDENT DRUG TESTING IN ANY SITUATION WHERE IT IS ALLOWED BY LAW. IN ADDITION, I ALSO AGREE THAT IF AT ANY TIME DURING MY EMPLOYMENT I AM SUBJECTED TO ANY TYPE OF DISCRIMINATION, INCLUDING DISCRIMINATION BECAUSE OF RACE, SEX, AGE, RELIGION, COLOR, RETALIATION, NATIONAL ORIGIN, HANDICAP, DISABILITY, OR MARITAL STATUS, OR IF I AM SUBJECTED TO ANY TYPE OF HARASSMENT INCLUDING SEXUAL HARASSMENT, I WILL IMMEDIATELY CONTACT AN APPROPRIATE PERSON OF THE CLIENT COMPANY TO WHICH I HAVE BEEN ASSIGNED. IN MOST INSTANCES, THIS APPROPRIATE PERSON WILL BE THE PRESIDENT OF THE CLIENT COMPANY. SHOULD I CHOOSE NOT TO CONTACT THE CLIENT COMPANY FOR ANY REASON, I MAY CONTACT PINNACLE'S HUMAN RESOURCES DIRECTOR AT 1-800-245-2414 IN ORDER TO OBTAIN ASSISTANCE IN THE RESOLUTION OF SUCH MATTERS. I UNDERSTAND AND AGREE PINNACLE DOES NOT HAVE ACTUAL CONTROL OVER MY WORKPLACE AND AS SUCH, IS NOT IN A POSITION TO END OR REMEDIATE ANY DISCRIMINATION, HARASSMENT, OR RETALIATION WHICH MAY BE OCCURRING. THE RESPONSIBILITY TO RESOLVE AND/OR END SUCH INAPPROPRIATE CONDUCT RESTS WITH THE CLIENT COMPANY, HOWEVER, PINNACLE WILL ATTEMPT TO FACILITATE A RESOLUTION.

I UNDERSTAND AND AGREE THAT IF I AM ACCEPTED AS A LEASED EMPLOYEE OF PINNACLE, I AM EXPRESSLY PROHIBITED FROM PERFORMING ANY WORK OUTSIDE THE STATE OF FLORIDA FOR CLIENT DURING MY STATUS AS A LEASED EMPLOYEE EXCEPT AS MAY BE ALLOWED IN WRITING BY PINNACLE AND PINNACLE'S WORKERS' COMPENSATION CARRIER. IF I WORK OUTSIDE THE STATE OF FLORIDA FOR CLIENT WITHOUT FIRST SECURING THIS WRITTEN APPROVAL FROM PINNACLE AND ITS WORKERS' COMPENSATION CARRIER, I UNDERSTAND THAT, I WILL NOT BE A LEASED EMPLOYEE OF PINNACLE AND WILL NOT BE PROVIDED WORKERS' COMPENSATION BENEFITS THROUGH PINNACLE OR PINNACLE'S WORKERS' COMPENSATION CARRIER. MY LEASED EMPLOYMENT WITH PINNACLE WILL BE CONSIDERED IMMEDIATELY TERMINATED UPON COMMENCEMENT OF MY TRIP OUTSIDE THE STATE OF FLORIDA TO PERFORM WORK FOR CLIENT WHERE PRIOR WRITTEN APPROVAL HAS NOT BEEN RECEIVED FROM PINNACLE AND ITS WORKERS' COMPENSATION CARRIER.

Date

Signature

Form W-4 (2010)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2010 expires February 16, 2011. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on his or her tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax

payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2010. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____			
B	Enter "1" if: <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> <ul style="list-style-type: none"> • 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) are \$1,500 or less. </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table>	{	<ul style="list-style-type: none"> • 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) are \$1,500 or less. 	}	B _____
{	<ul style="list-style-type: none"> • 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) are \$1,500 or less. 	}			
C	Enter "1" for your spouse . 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.)	C _____			
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____			
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____			
F	Enter "1" if you have at least \$1,800 of child or dependent care expenses for which you plan to claim a credit	F _____			
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children. 	G _____			
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ►	H _____			
	For accuracy, complete all worksheets that apply. <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$18,000 (\$32,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table>	{	<ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$18,000 (\$32,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. 	}	
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----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">► Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; margin: 0;">2010</div>				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 35%; padding: 2px;">1 Type or print your first name and middle initial.</td> <td style="width: 35%; padding: 2px;">Last name</td> <td style="width: 30%; padding: 2px;">2 Your social security number</td> </tr> </table>		1 Type or print your first name and middle initial.	Last name	2 Your social security number		
1 Type or print your first name and middle initial.	Last name	2 Your social security number				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">Home address (number and street or rural route)</td> <td style="width: 50%; padding: 2px;">3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.</td> </tr> <tr> <td style="padding: 2px;">City or town, state, and ZIP code</td> <td style="padding: 2px;">4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ► <input type="checkbox"/></td> </tr> </table>		Home address (number and street or rural route)	3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.	City or town, state, and ZIP code	4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ► <input type="checkbox"/>	
Home address (number and street or rural route)	3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.					
City or town, state, and ZIP code	4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ► <input type="checkbox"/>					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 2px;">5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)</td> <td style="width: 20%; padding: 2px; text-align: center;">5 _____</td> </tr> <tr> <td style="padding: 2px;">6 Additional amount, if any, you want withheld from each paycheck</td> <td style="padding: 2px; text-align: center;">6 \$ _____</td> </tr> </table>		5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	5 _____	6 Additional amount, if any, you want withheld from each paycheck	6 \$ _____	
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6 Additional amount, if any, you want withheld from each paycheck	6 \$ _____					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 2px;">7 I claim exemption from withholding for 2010, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ► </td> <td style="width: 20%; padding: 2px; text-align: center;">7 _____</td> </tr> </table>		7 I claim exemption from withholding for 2010, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ►	7 _____			
7 I claim exemption from withholding for 2010, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ►	7 _____					
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; padding: 2px;">Employee's signature (Form is not valid unless you sign it.) ►</td> <td style="width: 30%; padding: 2px;">Date ►</td> </tr> </table>		Employee's signature (Form is not valid unless you sign it.) ►	Date ►			
Employee's signature (Form is not valid unless you sign it.) ►	Date ►					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 2px;">8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)</td> <td style="width: 20%; padding: 2px;">9 Office code (optional)</td> <td style="width: 20%; padding: 2px;">10 Employer identification number (EIN)</td> </tr> </table>		8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)		
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)				

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

- 1** Enter an estimate of your 2010 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions **1** \$ _____
- 2** Enter:

{	\$11,400 if married filing jointly or qualifying widow(er)	}	2	\$ _____
	\$8,400 if head of household				
	\$5,700 if single or married filing separately				
- 3** **Subtract** line 2 from line 1. If zero or less, enter “-0-” **3** \$ _____
- 4** Enter an estimate of your 2010 adjustments to income and any additional standard deduction. (Pub. 919) **4** \$ _____
- 5** **Add** lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 6* in Pub. 919.) **5** \$ _____
- 6** Enter an estimate of your 2010 nonwage income (such as dividends or interest) **6** \$ _____
- 7** **Subtract** line 6 from line 5. If zero or less, enter “-0-” **7** \$ _____
- 8** **Divide** the amount on line 7 by \$3,650 and enter the result here. Drop any fraction **8** _____
- 9** Enter the number from the **Personal Allowances Worksheet**, line H, page 1 **9** _____
- 10** **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 **10** _____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

- 1** Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) **1** _____
- 2** Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3.” **2** _____
- 3** If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet **3** _____

Note. If line 1 is **less than** line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4–9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

- 4** Enter the number from line 2 of this worksheet **4** _____
- 5** Enter the number from line 1 of this worksheet **5** _____
- 6** **Subtract** line 5 from line 4 **6** _____
- 7** Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here **7** \$ _____
- 8** **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____
- 9** Divide line 8 by the number of pay periods remaining in 2010. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2009. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck **9** \$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$7,000 -	0	\$0 - \$6,000 -	0	\$0 - \$65,000	\$550	\$0 - \$35,000	\$550
7,001 - 10,000 -	1	6,001 - 12,000 -	1	65,001 - 120,000	910	35,001 - 90,000	910
10,001 - 16,000 -	2	12,001 - 19,000 -	2	120,001 - 185,000	1,020	90,001 - 165,000	1,020
16,001 - 22,000 -	3	19,001 - 26,000 -	3	185,001 - 330,000	1,200	165,001 - 370,000	1,200
22,001 - 27,000 -	4	26,001 - 35,000 -	4	330,001 and over	1,280	370,001 and over	1,280
27,001 - 35,000 -	5	35,001 - 50,000 -	5				
35,001 - 44,000 -	6	50,001 - 65,000 -	6				
44,001 - 50,000 -	7	65,001 - 80,000 -	7				
50,001 - 55,000 -	8	80,001 - 90,000 -	8				
55,001 - 65,000 -	9	90,001 -120,000 -	9				
65,001 - 72,000 -	10	120,001 and over	10				
72,001 - 85,000 -	11						
85,001 -105,000 -	12						
105,001 -115,000 -	13						
115,001 -130,000 -	14						
130,001 - and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws, and using it in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.