

KENTUCKY'S WITHHOLDING CERTIFICATE

2025

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 sta Revenue annually adjust the standard deduction in accordance with	
Check if exempt:	
$\ \square$ 1. Kentucky income tax liability is not expected this year (see	instructions)
$\hfill \square$ 2. You qualify for the Fort Campbell Exemption Certificate. I	
$\hfill \square$ 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 emplo	yer \$
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 2024, you had a right to a refund of all Kentucky income tax withheld because you had no Kentucky income tax liability, and
 - For 2025, you expect a refund of all your Kentucky income tax withheld.

Income Tax Liability Thresholds—The 2024 filing threshold amount based upon federal poverty level is expected to be \$15,060 for a family size of one (single, or married living apart from your spouse for the entire year), \$20,440 for a family of two (single with one dependent child or a married couple), \$25,820 for a family of three (single with two dependent children or a married couple with one dependent child) and \$31,200 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 2025 expires February 15, 2026.

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 F by the Military Spouses Residence Relief Act. You must complete the worksheet below to determine if you		
	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		
	My military servicemember spouse has a current military order assigning him or her to a military location in Kentucky(check one) I and my military servicemember spouse live at the same address(check one)		□ NO □ NO
5.	My military servicemember's state of domicile is a state other than Kentucky and I am electing to use that state of domicile(check one) If yes, enter the 2-letter state code of the servicemember's state of domicile	□ YES	□ NO
	I am present in Kentucky solely to be with my military servicemember spouse(check one)		□ NO
If you	checked "YES" to all the statements above, your earned income is exempt from Kentucky withholding ta	х.	
	box 3 if you checked "YES" to all the statements listed in the worksheet. You are exempt from Kentucky in kemption will terminate if any of the answers to the questions changes to "NO". In general, the exemption to clier 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's permanent duty station changes to a location outside of Kentucky.		
4.	You may be exempt from withholding if you work in Kentucky but reside in one of the following reciprocal s Michigan, West Virginia, Wisconsin, Virginia and you commute daily or Ohio and you are not a sharehold "twenty (20) percent or greater" direct or indirect equity investor in a S corporation.		
	In order to qualify you must complete the worksheet below:		
	nave not been a resident of Kentucky during the year. (Check block in front of applicable statement.) I work in Kentucky. Illinois, Indiana, Indian	-	
	meet any of the four exemptions you are exempted from Kentucky withholding. However, you mus 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 withholding employee has requested additional withholding in excess of the amounts calculated using the restriction 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 emple of the four exemptions. Retain a copy of all K-4's received from employees.	oloyee wl	no qualifies