



# MUHLENKAMP & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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*The following forms must be completed when you hire a new employee.  
These forms are available on our web sites ([www.muhlcpa.com](http://www.muhlcpa.com)) or by contacting our office.*

## FORM W-4 [www.irs.gov](http://www.irs.gov)

The Internal Revenue Service requires that employers have a W-4 on file for each employee. This W-4 remains in effect until the employee request a change in his or her withholding and fills out a new W-4.

Have your employee fill this out completely, including social security number, address, and number of exemptions claimed.

Detach the top portion and retain the bottom portion for your files.

## FORM I-9 [www.uscis.gov](http://www.uscis.gov)

The Immigration Reform and Control Act effects all American Employers. The law makes it illegal to hire unauthorized aliens.

1. All employers must establish employment eligibility and the identity of new employees by completing Form I-9.
2. Employers need to keep completed I-9's for three years or one year after an employee leaves.

## OHIO NEW HIRE REPORTING [www.oh-newhire.com](http://www.oh-newhire.com)

Ohio Law now requires all Ohio employers to report certain information about employees who are newly hired, rehired, or who return to work after a separation of employment. This law helps improve child support collections and lower public assistance.

1. Have your employees complete Form 7048.
2. Mail or fax the form no later than 20 days after an employee is hired.

NEW HIRE REPORTING CENTER  
P O Box 15309  
Columbus OH 43215-0309  
Fax 1-888-872-1611

## OHIO EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE (IT 4)

[www.tax.ohio.gov](http://www.tax.ohio.gov)

Each employee must complete a Withholding Exemption Certificate (IT 4) or the employer shall withhold tax from the employee's compensation without exemption.

For state purposes, an individual may claim only natural dependency exemptions. This includes the taxpayer, spouse and each dependent.