



MUHLENKAMP & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Neal J. Muhlenkamp, CPA • Matt J. Muhlenkamp, CPA • Marlene E. Gagel, CPA

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

FORM W-4 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. Employees claiming “**exempt**” from Federal tax, must complete a new W-4 form by Feb 15th of each year, or the withholding will default to single and zero withholding allowances.

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

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.
3. www.E-Verify.gov - optional tool to confirm an employee's eligibility information is correct.

OHIO NEW HIRE REPORTING 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.

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

3. <https://newhire-reporting.com> - optional tool to electronically submit the new hire form.

OHIO EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE (IT 4)

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.