Federal Form W-4 can no longer be used for Rhode Island withholding purposes. You must complete Form RI W-4 for your employer(s). Once you have completed Form RI W-4 for your employer, Form RI W-4 only needs to be completed if you are making changes to your withholding allowance or have a new employer. Form RI W-4 must be completed each year if you claim “EXEMPT” or “EXEMPT-MS” on line 3 below.

If you have more than one job or your spouse works, you should figure the total number of allowances you are entitled to claim. Your withholding usually will be more accurate if you claim all of your allowances on the Form RI W-4 for the highest-paying job and claim zero on all of your other RI W-4 forms. You may reduce the number of allowances or request that your employer withhold an additional amount from your pay, which may help avoid having too little tax withheld. Also, keep in mind that if your annual wages exceed $231,500, your exemption amount will be phased out and be equal to zero.

**Line 1: Figure your personal allowances (including allowances for dependents)**
A. No one else can claim me as a dependent. If yes, enter “1” on line 1A. _______________ 1A.
B. I can claim my spouse as a dependent. If yes, enter “1” on line 1B. _______________ 1B.
C. Enter the number of dependents (other than you or your spouse) you will claim on your tax return. _______________ 1C.
D. Enter any additional allowances (review carefully to avoid underwithholding). _______________ 1D.
E. Add lines A, B, C and D and enter here. However, if line E is more than 10, enter 10. _______________ 1E.

This is the total number of personal allowances to which you are entitled. Enter on line 1 below. _______________

**Line 2: Additional withholding amounts**
If you want additional withholding taken out of your pay, enter that dollar amount which is to be withheld each pay period on line 2 below.

**Line 3: Exempt Taxpayer**

**Exempt Status #1**
If you meet both of the conditions below, you may claim exemption from Rhode Island withholding for 2020:

a) Last year I had a right to a refund of all Rhode Island income tax withheld because I had no tax liability AND
b) This year I expect a refund of all Rhode Island income tax because I expect to have no tax liability.

If you meet both of the above conditions, write “EXEMPT” on line 3 below.

**Exempt Status #2**
If you are the spouse of a servicemember stationed in Rhode Island, your wages may be exempt under the Military Spouses Residency Relief Act. If you meet both of the conditions below, you may claim exemption from Rhode Island withholding for 2020.

a) You moved to Rhode Island solely to be with your servicemember spouse in compliance with military orders sending the servicemember to Rhode Island AND
b) You have the same non-Rhode Island domicile as your servicemember spouse.

If you meet both of the above conditions, write “EXEMPT-MS” on line 3 below.