



TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM
Federal Income Tax Withholding Certificate

I have reviewed the information below and hereby submit this statement of preference regarding how my benefit is to be treated for purposes of federal income tax withholding. I understand that this withholding preference will apply to the taxable portion of the money I receive on a monthly basis from TESRS.

NAME	_____	SOCIAL SECURITY NO.	_____
ADDRESS	_____	CITY STATE ZIP	_____

Select One of the Following Options:

- I do not wish to have any federal income tax withheld from my benefit. I understand that I am liable for the payment of federal income tax on the taxable portion of my benefit and that I may be subject to tax penalties under the estimated tax payment rules if my payment(s) of estimated tax and withholding are not adequate.
- The allowances and marital status below are being claimed and I wish to have TESRS withhold federal income tax, if any, from my MONTHLY benefit the amount as determined by and in accordance with the tax tables, marital status, and allowances claimed.
- I wish to have a total of \$_____ withheld MONTHLY only if this amount is greater than what would be withheld on the basis of allowances, marital status claimed, and the tax tables. Otherwise, withhold in accordance with the tax tables.

If you selected 2 or 3 above, the following section must be completed:

<p>Allowances Claimed:</p> <p>1 for yourself 1 for your spouse ___ Other ___ TOTAL ALLOWANCES CLAIMED</p>	<p>Marital Status:</p> <p>___ Married ___ Single ___ Married but withholding at higher single rate</p>
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The Internal Revenue System requires TESRS to:

- Withhold federal income tax from your monthly benefit unless you tell us in writing that you do not want tax withheld;
- Base withholding upon tax tables provided by the U.S. Treasury Department annually, and
- Provide you with an opportunity to change your withholding preference selection.

Alternatives Available to People Who Are Receiving Benefits

As a benefit recipient, the following alternatives are available to you:

- You may specify that you do not want federal tax withheld from your benefit by selecting Item 1 above.
- You may complete the "Allowances Claimed" section and select Item 2 which will require TESRS to determine the amount, if any, which must be withheld based upon federal tax tables.
- You may complete the "Allowances Claimed" section, select Item 3, and specify the amount you would like to have withheld. The specific amount will be withheld provided it exceeds the amount that must be withheld based upon the tax tables, marital status, and allowances claimed. Otherwise, the amount required by the tax tables, marital status, and allowances claimed will be withheld.
- An election of any one of the alternatives will remain in effect until you revoke it. You may revoke or change your election at any time. If you elect not to have withholding applied to your pension payments, or if you do not have enough federal income tax withheld from your pension, you may be responsible for the payment of the applicable federal income tax. You may incur penalties under the estimated tax rules if your withholding and estimated tax payments are not sufficient.
- This TESRS form is a substitute for IRS Form W-4P, which can be found at www.irs.gov.

Failure to File this Certificate with TESRS

If you do not file a withholding preference certificate, TESRS is required to assume that you are married and claiming three allowances. Then, if your benefit is large enough to require federal tax withholding, the amount required by the federal tax tables will automatically be withheld each month.

Signature	Date
X	
_____	_____