**Section 2510.20 Forms W-4: Additional Requirements**

In addition to the requirements of Section 2510.10, for each new employee and for each employee making any changes on their withholding certificates (Form C-25.1), the agency must provide a duplicate of the withholding exemption certificate either on hard-copy or magnetic tape to the Comptroller. For employees claiming exempt from tax for a given calendar year, and who wish to maintain such exempt status for the next year, the agency must receive a new withholding exemption certificate from the employee and provide a duplicate to the Comptroller by April 20 of the next calendar year. An employee failing to file the required annual exempt status withholding statement will have his withholding computed as if he were single, claiming zero exemptions.

(Source: Amended at 9 Ill. Reg. 19376, effective December 4, 1985)