Welcome to Butler University! You will receive a wealth of information during your first few weeks in your new role at the University. Human Resources would like to take the time to introduce a few important University Policies and Procedures that you will use as resources during your employment. A full list of policies and procedures can be found on the HR website at https://www.butler.edu/hr/policies.

- **Equal Employment Opportunity/Non-Discrimination Policy** – [https://www.butler.edu/hr/policies/eop](https://www.butler.edu/hr/policies/eop)

- **Non-Discrimination Policy (Not including Gender-based discrimination)** – [https://www.butler.edu/non-discrimination-notice](https://www.butler.edu/non-discrimination-notice)

- **Policy on Sex Discrimination, Sexual Harassment, Sexual Misconduct and Domestic Violence** – [https://www.butler.edu/titleix/about](https://www.butler.edu/titleix/about)


- **Faculty Handbook** – [http://legacy.butler.edu/media/3474332/bu_fclty_hndbk_1415_app_bot_5-14_final.pdf](http://legacy.butler.edu/media/3474332/bu_fclty_hndbk_1415_app_bot_5-14_final.pdf)

Please contact Human Resources at askHR@butler.edu if you have any questions regarding the outlined Policies and Procedures.

Best wishes in your new role at Butler!

Sincerely,

Butler University Human Resources

Please sign and return this acknowledgement to HR within 2-weeks of your start date. By signing this document, you are acknowledging that you have read and understand the first two policies listed above and the handbook applicable to your position.

Printed Name______________________________

Signature______________________________ Date________________

HR 2017-09-07
Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1, Employee Information and Attestation (Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
<th>Middle Initial</th>
<th>Other Last Names Used (If any)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address (Street Number and Name)</td>
<td>Apt. Number</td>
<td>City or Town</td>
<td>State</td>
</tr>
<tr>
<td>Date of Birth (mm/dd/yyyy)</td>
<td>U.S. Social Security Number</td>
<td>Employee's E-mail Address</td>
<td>Employee's Telephone Number</td>
</tr>
</tbody>
</table>

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

☐ 1. A citizen of the United States
☐ 2. A noncitizen national of the United States (See instructions)
☐ 3. A lawful permanent resident (Alien Registration Number/USCIS Number):
☐ 4. An alien authorized to work until [expiration date, if applicable, mm/dd/yyyy];
   Some aliens may write "NA" in the expiration date field. (See instructions)

Aliens authorized to work must provide only one of the following documents numbers to complete Form I-9:
An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.

1. Alien Registration Number/USCIS Number:
   OR
2. Form I-94 Admission Number:
   OR
3. Foreign Passport Number:
   Country of Issuance:

Signature of Employee

Today's Date (mm/dd/yyyy)

Preparer and/or Translator Certification (Check one):

☐ I did not use a preparer or translator
☐ A preparer(s) and/or translator(s) assisted the employee in completing Section 1.
(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator

Today's Date (mm/dd/yyyy)

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address (Street Number and Name)</td>
<td>City or Town</td>
</tr>
</tbody>
</table>
**Section 2. Employer or Authorized Representative Review and Verification**

Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents."

<table>
<thead>
<tr>
<th><strong>Employee Info from Section 1</strong></th>
<th><strong>Last Name (Family Name)</strong></th>
<th><strong>First Name (Given Name)</strong></th>
<th><strong>M.I.</strong></th>
<th><strong>Citizenship/Immigration Status</strong></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>List A</strong></th>
<th><strong>OR</strong></th>
<th><strong>List B</strong></th>
<th><strong>AND</strong></th>
<th><strong>List C</strong></th>
<th><strong>Employment Authorization</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Document Title</strong></td>
<td><strong>Document Title</strong></td>
<td><strong>Document Title</strong></td>
<td><strong>Document Title</strong></td>
<td><strong>Document Title</strong></td>
<td><strong>Document Title</strong></td>
</tr>
<tr>
<td><strong>Issuing Authority</strong></td>
<td><strong>Issuing Authority</strong></td>
<td><strong>Issuing Authority</strong></td>
<td><strong>Issuing Authority</strong></td>
<td><strong>Issuing Authority</strong></td>
<td><strong>Issuing Authority</strong></td>
</tr>
<tr>
<td><strong>Document Number</strong></td>
<td><strong>Document Number</strong></td>
<td><strong>Document Number</strong></td>
<td><strong>Document Number</strong></td>
<td><strong>Document Number</strong></td>
<td><strong>Document Number</strong></td>
</tr>
<tr>
<td><strong>Expiration Date (if any) (mm/dd/yyyy)</strong></td>
<td><strong>Expiration Date (if any) (mm/dd/yyyy)</strong></td>
<td><strong>Expiration Date (if any) (mm/dd/yyyy)</strong></td>
<td><strong>Expiration Date (if any) (mm/dd/yyyy)</strong></td>
<td><strong>Expiration Date (if any) (mm/dd/yyyy)</strong></td>
<td><strong>Expiration Date (if any) (mm/dd/yyyy)</strong></td>
</tr>
</tbody>
</table>

**Additional Information**

**Certification:** I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): [ ] (See Instructions for exemptions)

<table>
<thead>
<tr>
<th><strong>Signature of Employer or Authorized Representative</strong></th>
<th><strong>Today's Date (mm/dd/yyyy)</strong></th>
<th><strong>Title of Employer or Authorized Representative</strong></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>Last Name of Employer or Authorized Representative</strong></th>
<th><strong>First Name of Employer or Authorized Representative</strong></th>
<th><strong>Employer's Business or Organization Name</strong></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>Employer's Business or Organization Address (Street Number and Name)</strong></th>
<th><strong>City or Town</strong></th>
<th><strong>State</strong></th>
<th><strong>ZIP Code</strong></th>
</tr>
</thead>
</table>

**Section 3. Reverification and Rehires** (To be completed and signed by employer or authorized representative.)

<table>
<thead>
<tr>
<th><strong>A. New Name (if applicable)</strong></th>
<th><strong>B. Date of Rehire (if applicable)</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Last Name (Family Name)</strong></td>
<td><strong>First Name (Given Name)</strong></td>
</tr>
<tr>
<td><strong>Middle Initial</strong></td>
<td><strong>Date (mm/dd/yyyy)</strong></td>
</tr>
</tbody>
</table>

**C. If the employee's previous grant of employment authorization has expired, provide the Information for the document or receipt that establishes confining employment authorization in this space provided below.**

<table>
<thead>
<tr>
<th><strong>Document Title</strong></th>
<th><strong>Document Number</strong></th>
<th><strong>Expiration Date (if any) (mm/dd/yyyy)</strong></th>
</tr>
</thead>
</table>

**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.**

<table>
<thead>
<tr>
<th><strong>Signature of Employer or Authorized Representative</strong></th>
<th><strong>Today's Date (mm/dd/yyyy)</strong></th>
<th><strong>Name of Employer or Authorized Representative</strong></th>
</tr>
</thead>
</table>
## Lists of Acceptable Documents

All documents must be **UNEXPIRED**

Employees may present one selection from List A  
or a combination of one selection from List B and one selection from List C.

<table>
<thead>
<tr>
<th>List A</th>
<th>Documents that Establish Both Identity and Employment Authorization</th>
<th>OR</th>
<th>List B</th>
<th>Documents that Establish Identity</th>
<th>AND</th>
<th>List C</th>
<th>Documents that Establish Employment Authorization</th>
</tr>
</thead>
</table>
| 1.     | U.S. Passport or U.S. Passport Card                           |     | 1.     | Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address |      | 1.     | A Social Security Account Number card, unless the card includes one of the following restrictions:  
(1) NOT VALID FOR EMPLOYMENT  
(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION  
(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION |
| 2.     | Permanent Resident Card or Alien Registration Receipt Card (Form I-551) |     | 2.     | ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address | 3.   | 2.     | Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) |
| 3.     | Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa |     | 3.     | School ID card with a photograph | 4.   | 3.     | Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal |
| 5.     | For a nonimmigrant alien authorized to work for a specific employer because of his or her status:  
a. Foreign passport; and  
b. Form I-94 or Form I-94A that has the following:  
(1) The same name as the passport; and  
(2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. | 5.   | 5.     | U.S. Military card or draft record | 6.   | 5.     | U.S. Citizen ID Card (Form I-197) |
| 6.     | Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI |     | 6.     | Military dependent's ID card | 7.   | 6.     | Identification Card for Use of Resident Citizen in the United States (Form I-179) |
| 8.     | Native American tribal document |     | 8.     | Driver's license issued by a Canadian government authority | 9.   | 8.     | For persons under age 18 who are unable to present a document listed above:  
10. School record or report card | 10.  | 9.     | |
| For persons under age 18 who are unable to present a document listed above:  
10. School record or report card | 10.  | 9.     | |
| 11.    | Clinic, doctor, or hospital record |     | 11.    | Day-care or nursery school record | 12.  | 11.    | |
| 12.    | Day-care or nursery school record |     | 12.    | |

Examples of many of these documents appear in Part 13 of the Handbook for Employers (M-274).

Refer to the instructions for more information about acceptable receipts.
# Employee's Withholding Certificate

**Form W-4**

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Give Form W-4 to your employer. Your withholding is subject to review by the IRS.

### Step 1: Enter Personal Information

<table>
<thead>
<tr>
<th>Column</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) First name and middle initial</td>
<td>Last name</td>
</tr>
<tr>
<td>Address</td>
<td></td>
</tr>
<tr>
<td>City or town, state, and ZIP code</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a>.</td>
</tr>
<tr>
<td>(c)</td>
<td>Single or Married filing separately</td>
</tr>
<tr>
<td></td>
<td>Married filing jointly (or Qualifying widow(er))</td>
</tr>
<tr>
<td></td>
<td>Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)</td>
</tr>
</tbody>
</table>

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

### Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do only one of the following.

- **(a)** Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3-4); or
- **(b)** Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or
- **(c)** If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld.

**TIP:** To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

### Step 3: Claim Dependents

If your income will be $200,000 or less ($400,000 or less if married filing jointly):

- Multiply the number of qualifying children under age 17 by $2,000
- Multiply the number of other dependents by $500

Add the amounts above and enter the total here.

3 $ 

### Step 4 (optional): Other Adjustments

- **(a)** Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income.

4(a) $ 

- **(b)** Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here.

4(b) $ 

- **(c)** Extra withholding. Enter any additional tax you want withheld each pay period.

4(c) $ 

### Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee’s signature (This form is not valid unless you sign it.)

Date

### Employers Only

<table>
<thead>
<tr>
<th>Column</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer's name and address</td>
<td>First date of employment</td>
</tr>
</tbody>
</table>

For Privacy Act and Paperwork Reduction Act Notice, see page 3.
General Instructions

Future Developments
For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form
Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505.

Exemption from withholding. You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 and you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero or (less than the sum of lines 18a, 18b, and 18c), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2020 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1a, 1b, and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2021.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator, if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:
1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as the additional Medicare tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you’re a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.

Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. Step 3 of Form W-4 provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can’t be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include other tax credits in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn’t include income from any jobs or self-employment. If you complete Step 4(a), you likely won’t have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay each pay period, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.
Form WH-4
Employee's Withholding Exemption and County Status Certificate

This form is for the employer's records. Do not send this form to the Department of Revenue.
The completed form should be returned to your employer.

Full Name

Social Security Number or ITIN

Home Address

City

State

Zip Code

Indiana County of Residence as of January 1: (See instructions)

Indiana County of Principal Employment as of January 1: (See instructions)

How to Claim Your Withholding Exemptions

1. You are entitled to one exemption. If you wish to claim the exemption, enter "1".

2. If you are married and your spouse does not claim his/her exemption, you may claim it, enter "1".

3. You are allowed one (1) exemption for each dependent. Enter number claimed.

4. Additional exemptions are allowed if:
   (a) you and/or your spouse are over the age of 65 and/or
   (b) if you and/or your spouse are legally blind.

   Check box(es) for additional exemptions: You are 65 or older □ or blind □ Spouse is 65 or older □ or blind □

   Enter the total number of boxes checked.

5. Add lines 1, 2, 3, and 4. Enter the total here.

6. You are entitled to claim an additional exemption for each qualifying dependent (see instructions).

7. Enter the amount of additional state withholding (if any) you want withheld each pay period.

8. Enter the amount of additional county withholding (if any) you want withheld each pay period.

I hereby declare that to the best of my knowledge the above statements are true.

Signature: ___________________________ Date: ___________________________
Instructions for Completing Form WH-4

This form should be completed by all resident and nonresident employees having income subject to Indiana state and/or county income tax.

Print or type your full name, Social Security number or ITIN and home address. Enter your Indiana county of residence and county of principal employment as of January 1 of the current year. If you neither lived nor worked in Indiana on January 1 of the current year, enter "not applicable" on the line(s). If you move to (or work in) another county after January 1, your county status will not change until the next calendar tax year.

Nonresident alien limitation. A nonresident alien is allowed to claim only one exemption for withholding tax purposes. If you are a nonresident alien, enter "1" on line 1, then skip to line 7. You are considered to be a nonresident alien if you are not a citizen of the United States and do not meet the green card test and the substantial presence test (get Publication 519 from www.irs.gov for information about these tests).

All other employees should complete lines 1 through 7.

Lines 1 & 2 - You are allowed to claim one exemption for yourself and one for your spouse (if he/she does not claim the exemption for him/herself). If a parent or legal guardian claims you on their federal tax return, you may still claim an exemption for yourself for Indiana purposes. You cannot claim more than the correct number of exemptions; however, you are permitted to claim a lesser number of exemptions if you wish additional withholding to be deducted.

Line 3 - Dependent Exemptions: You are allowed one exemption for each of your dependents based on state and federal guidelines. To qualify as your dependent, a person must receive more than one-half of his/her support from you for the tax year and must have less than $1,000 gross income during the tax year (unless the person is your child and is under age 19 or under age 24 and a full-time student at least during 5 months of the tax year at a qualified educational institution).

Line 4 - Additional Exemptions. You are also allowed one exemption each for you and/or your spouse if either is 65 or older and/or blind.

Line 5 - Add the total of exemptions claimed on lines 1, 2, 3, and 4. Enter the total in the box provided.

Line 6 - Additional Dependent Exemptions. An additional exemption is allowed for certain dependent children that are included on line 3. The dependent child must be a son, stepson, daughter, stepdaughter and/or foster child.

Lines 7 & 8 - If you would like an additional amount to be withheld from your wages each pay period, enter the amount on the line provided. NOTE: An entry on this line does not obligate your employer to withhold the amount. You are still liable for any additional taxes due at the end of the tax year. If the employer does withhold the additional amount, it should be submitted along with the regular state and county tax withholding.

You may file a new Form WH-4 at any time if the number of exemptions increases. You must file a new Form WH-4 within 10 days if the number of exemptions previously claimed by you decreases for any of the following reasons:
(a) you divorce (or are legally separated from) your spouse for whom you have been claiming an exemption or your spouse claims him/herself on a separate Form WH-4;
(b) someone else takes over the support of a dependent you claim or you no longer provide more than one-half of the person's support for the tax year; or
(c) the person who you claim as an exemption will receive more than $1,000 of income during the tax year.

Penalties are imposed for willingly supplying false information or information which would reduce the withholding exemption.