

HIRING YOUR CHILDREN



FAMILY EMPLOYMENT AGREEMENT



FAMILY EMPLOYMENT AGREEMENT

This agreement dated _____ is made between _____
whose address is _____
hereinafter referred to as "employer", and _____
whose address is _____
hereinafter referred to as "employee".

The "Employer" agrees to employ the "Employee" as a _____, and the "Employee agrees to accept the employment in accordance with the following terms and conditions:

1. DUTIES OF THE "EMPLOYEE"

The duties of the employee shall be:

2. THE "EMPLOYEE'S" WORK HOURS

The "Employee" shall typically work _____ hours per _____.

This work shall be performed during "normal" working hours unless otherwise agreed.

"Normal" working hours shall be _____.

3. TIME CARDS

The "Employee" is required to keep a time card on a daily basis and to submit it to the "Employer" no later than _____ of the following week.

4. COMPENSATION

The "Employee's" compensation for work performed shall be \$ _____ per _____.

The payments shall be made on the _____ day of each _____.

5. TERMINATION

This is employment at will. Either party may terminate this agreement at any time.

6. COMPLETE AGREEMENT

This agreement supersedes all prior agreements between "Employer" and "Employee" and may not be modified, changed or altered other than in writing and signed by both parties.

Both the "Employer" and "Employee" agree to the above terms.

APPLICATION FOR FEDERAL EMPLOYER IDENTIFICATION NUMBER -- FORM SS-4



Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested				
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name			
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)			
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)			
	6 County and state where principal business is located				
	7a Name of principal officer, general partner, grantor, owner, or trustor	7b SSN, ITIN, or EIN			
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No	8b If 8a is "Yes," enter the number of LLC members ▶				
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No					
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.					
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____					
<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Group Exemption Number (GEN) if any ▶ _____					
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country			
10 Reason for applying (check only one box)					
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____					
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year				
13 Highest number of employees expected in the next 12 months (enter -0- if none).	14 Do you expect your employment tax liability to be \$1,000 or less in a full calendar year? <input type="checkbox"/> Yes <input type="checkbox"/> No (If you expect to pay \$4,000 or less in total wages in a full calendar year, you can mark "Yes.")				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; text-align:center;">Agricultural</td> <td style="width:33%; text-align:center;">Household</td> <td style="width:33%; text-align:center;">Other</td> </tr> </table>			Agricultural	Household	Other
Agricultural	Household	Other			
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶					
16 Check one box that best describes the principal activity of your business.					
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify)					
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.					
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No					
If "Yes," write previous EIN here ▶ _____					
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.				
	Designee's name	Designee's telephone number (include area code) ()			
	Address and ZIP code	Designee's fax number (include area code) ()			
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) ()			
Name and title (type or print clearly) ▶		Applicant's fax number (include area code) ()			
Signature ▶		Date ▶			

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-18 (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

STATE DEPARTMENT OF REVENUE CONTACT INFORMATION



STATE DEPARTMENT OF REVENUE ADDRESSES

Alabama

Alabama Department of Revenue
P.O. Box 327470
Montgomery, AL 36132-7470
(334) 242-2677
www.ador.state.al.us

Alaska

Alaska Department of Revenue
P.O. Box 110420
Juneau, AK 99811-0420
(907) 465-2320
www.revenue.state.ak.us

Arizona

Department of Revenue
1600 W Monroe
Phoenix, AZ 85007
(602) 255-3381
www.revenue.state.az.us

Arkansas

Arkansas State Income Tax Forms
P.O. Box 3628
Little Rock, AR 72203-3628
(501) 682-1100
www.arkansas.gov/dfa

California

Franchise Tax Board
Tax Forms Request Unit
P.O. Box 307
Rancho Cordova, CA 95741-0307
(800) 852-5711 www.ftb.ca.gov

Colorado

Colorado Department of Revenue
1375 Sherman Street
Denver, CO 80261-0005
(303) 238-7378
www.taxcolorado.com

Connecticut

Department of Revenue Forms Division
25 Sigourney Street
Hartford, CT 06106
(800) 382-9463
www.ct.gov/drs

Delaware

Delaware Division of Revenue
820 N. French Street
Wilmington, DE 19801
(302) 577-8200
www.state.de.us/revenue

District of Columbia

Office of Tax & Revenue
941 N. Capitol St. 1st Floor
Washington, DC 20002
(202) 727-4829
www.cfo.dc.gov

Florida

Florida Department of Revenue
168-A Blountstown Highway
Tallahassee, FL 32304
(850) 488-6800
www.myflorida.com/dor

Georgia

Georgia Department of Revenue
1800 Century Blvd.
Atlanta, GA 30345-3205
(404) 417-4477
www.etax.dor.ga.gov

Hawaii

Department of Taxation
P.O. Box 259
Honolulu, HI 96809-0259
(800) 222-3229
www.hawaii.gov/tax

Idaho

State Tax Commission
P.O. Box 36
Boise, ID 83722
(800) 972-7660
www.tax.idaho.gov

Illinois

Illinois Department of Revenue
P.O. Box 19010
Springfield, IL 62794-9010
(217) 782-3336
www.iltax.com

Indiana

IN Department of Revenue
100 N. Senate Avenue
Indianapolis, IN 46240
(317) 232-2240
www.in.gov/dor/

Iowa

Department of Revenue & Finance
Tax Forms, P.O. Box 10460
Des Moines, IA 50319
(515) 281-3114
www.state.ia.us/tax

Kansas

Taxpayer Assistance Center
915 SW Harrison St.
Topeka, KS 66625
(785) 368-8222
www.ksrevenue.org

Kentucky

Kentucky Department of Revenue
200 Fair Oaks
Frankfort, KY 40620
(502) 564-4581
www.revenue.ky.gov

Louisiana

Louisiana Department of Revenue
617 N 3rd St.
Baton Rouge, LA 70802
(225) 219-0102
www.revenue.louisiana.gov

Maine

Maine Revenue Services
Income/Estate Tax Division-Station 24
Augusta, ME 04333-0024
(207) 626-8475
www.maine.gov/revenue

Maryland

Comptroller of Maryland
Revenue Administration Division
Annapolis, MD 21411-0001
(410) 260-7951
www.marylandtaxes.com

Massachusetts

TPA Form Supply
100 Cambridge St., 2nd Floor
Boston, MA 02114
(617) 887-6367
www.dor.state.ma.us

Michigan

Michigan Department of Treasury
Treasury Building
Lansing, MI 48922
(800) 827-4000
www.michigan.gov/treasury

Minnesota

Minnesota Department of Revenue
Mail Station 1421
St. Paul, MN 55146-4410
(651) 296-3781
www.taxes.state.mn.us

Mississippi

State Tax Commission
Income Tax Division, P.O. Box 1033
Jackson, MS 39215
(601) 923-7800
www.mstc.state.ms.us

Missouri

Department of Revenue
Division of Taxation
P.O. Box 3022
(573) 522-1578
Jefferson City, MO 65105-3022
www.dor.mo/tax

Montana

MT Department of Revenue
P.O. Box 5805
Helena, MT 59604-5805
(406) 444-6900
www.discoveringmontana.com/revenue

Nebraska

Nebraska Department of Revenue
P.O. Box 94818
Lincoln, NE 68509-4818
(800) 626-7899
www.revenue.state.ne.us

Nevada

Nevada Department of Taxation
1550 E. College Parkway
Carson City, NV 89706
(775) 684-2000
www.tax.state.nv.us

New Hampshire

New Hampshire Department of Revenue
45 Chenell Dr.
Concord NH 03301
(603) 271-2191
www.revenue.nh.gov

New Jersey

New Jersey Division of Taxation
Taxpayer Forms Service
P.O. Box 269
Trenton, NJ 08695-0269
(609) 826-4400
www.state.nj.us/treasury/taxation

New Mexico

New Mexico Taxation & Revenue Dept.
P.O. Box 630
Santa Fe, NM 87504-0630
(505) 827-2206
www.state.nm.us/tax

New York

NYS Tax Department
W.A. Harriman Campus
Albany, NY 12227
(800) 462-8100
www.nystax.gov

North Carolina

North Carolina Dept. of Revenue
P.O. Box 25000
Raleigh, NC 27640
(877) 252-3052
www.dor.state.nc.us

North Dakota

Office of State Tax Commissioner
600 E. Boulevard Avenue
Bismarck, ND 58505-0599
(701) 328-1032
www.nd.gov/tax

Ohio

Ohio Department of Taxation
P.O. Box 182382
Columbus, OH 43218
(800) 282-1780
www.tax.ohio.gov

Oklahoma

Oklahoma Tax Commission
P.O. Box 26800
Oklahoma City, OK 73126-0800
(405) 521-3160
www.oktax.state.ok.us

Oregon

Oregon Department of Revenue
P.O. Box 14999
Salem, OR 97309-0990
(503) 378-4988
www.oregon.gov/dor

Pennsylvania

Pennsylvania Dept. of Revenue
Bureau of Administrative Services
711 Gibson Boulevard
Harrisburg, PA 17104-3200
(888) 728-2937
www.revenue.state.pa.us

Rhode Island

Division of Taxation
One Capitol Hill
Providence, RI 02908-5800
(401) 222-1111
www.tax.state.ri.gov

South Carolina

South Carolina Dept. of Revenue
P.O. Box 125
Columbia, SC 29214-0402
(800) 768-3676
www.sctax.org

South Dakota

Department of Revenue
445 E. Capitol Avenue
Pierre, SD 57501
(800) 829-9188
www.state.sd.us/revenue/revenue.html

Tennessee

Department of Revenue
Taxpayer Services
500 Deaderick Street
Nashville, TN 37242
(615) 253-0600
www.state.tn.us/revenue

Texas

State Comptroller's Office
PO Box 13528 Capitol Station
Austin, TX 78774
(512) 463-4600 www.window.texas.gov

Utah

Utah State Tax Commission
210 N. 1950 West
Salt Lake City, UT 84134
(801) 297-6700 www.tax.utah.gov

Vermont

Vermont Dept. of Taxes
109 State St.
Montpelier, VT 05609
(802) 828-2865
www.state.vt.us/tax

Virginia

Dept. of Taxation Forms--Request Unit
P.O. Box 1317
Richmond, VA 23218-1317
(804) 367-8031 www.tax.virginia.gov

Washington

Department of Revenue
P.O. Box 47478
Olympia, WA 98504-7478
(800) 647-7706 www.dor.wa.gov

West Virginia

Department of Tax & Revenue
P.O. Box 3784
Charleston, WV 25337-3784
(304) 344-2068
www.state.wv.us/taxdiv

Wisconsin

Dept. of Revenue--Forms Request
P.O. Box 8949
Madison, WI 53708-8949
(608) 266-1961 www.dor.state.wi.us

Wyoming

Department of Revenue
122 W. 25th Street
Cheyenne, WY 82002-0110
(307) 777-5200
www.revenue.state.wy.us

VERIFY COMPLIANCE WITH IMMIGRATION LAWS -- FORM I-9



Instructions

Read all instructions carefully before completing this form.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the United States) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents presented have a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration Related Unfair Employment Practices at 1-800-255-8155.

What Is the Purpose of This Form?

The purpose of this form is to document that each new employee (both citizen and noncitizen) hired after November 6, 1986, is authorized to work in the United States.

When Should Form I-9 Be Used?

All employees (citizens and noncitizens) hired after November 6, 1986, and working in the United States must complete Form I-9.

Filling Out Form I-9

Section 1, Employee

This part of the form must be completed no later than the time of hire, which is the actual beginning of employment. Providing the Social Security Number is voluntary, except for employees hired by employers participating in the USCIS Electronic Employment Eligibility Verification Program (E-Verify). **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

Noncitizen nationals of the United States are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

Employers should note the work authorization expiration date (if any) shown in **Section 1**. For employees who indicate an employment authorization expiration date in **Section 1**, employers are required to reverify employment authorization for employment on or before the date shown. Note that some employees may leave the expiration date blank if they are aliens whose work authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia or the Republic of the Marshall Islands). For such employees, reverification does not apply unless they choose to present

in Section 2 evidence of employment authorization that contains an expiration date (e.g., Employment Authorization Document (Form I-766)).

Preparer/Translator Certification

The Preparer/Translator Certification must be completed if **Section 1** is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete **Section 1** on his or her own. However, the employee must still sign **Section 1** personally.

Section 2, Employer

For the purpose of completing this form, the term "employer" means all employers including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Employers must complete **Section 2** by examining evidence of identity and employment authorization within three business days of the date employment begins. However, if an employer hires an individual for less than three business days, **Section 2** must be completed at the time employment begins. Employers cannot specify which document(s) listed on the last page of Form I-9 employees present to establish identity and employment authorization. Employees may present any List A document **OR** a combination of a List B and a List C document.

If an employee is unable to present a required document (or documents), the employee must present an acceptable receipt in lieu of a document listed on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employees must present receipts within three business days of the date employment begins and must present valid replacement documents within 90 days or other specified time.

Employers must record in Section 2:

1. Document title;
2. Issuing authority;
3. Document number;
4. Expiration date, if any; and
5. The date employment begins.

Employers must sign and date the certification in **Section 2**. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they must be made for all new hires. Photocopies may only be used for the verification process and must be retained with Form I-9. **Employers are still responsible for completing and retaining Form I-9.**

For more detailed information, you may refer to the *USCIS Handbook for Employers (Form M-274)*. You may obtain the handbook using the contact information found under the header "USCIS Forms and Information."

Section 3, Updating and Reverification

Employers must complete **Section 3** when updating and/or reverifying Form I-9. Employers must reverify employment authorization of their employees on or before the work authorization expiration date recorded in **Section 1** (if any). Employers **CANNOT** specify which document(s) they will accept from an employee.

- A.** If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- B.** If an employee is rehired within three years of the date this form was originally completed and the employee is still authorized to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- C.** If an employee is rehired within three years of the date this form was originally completed and the employee's work authorization has expired **or** if a current employee's work authorization is about to expire (reverification), complete Block B; and:
 - 1.** Examine any document that reflects the employee is authorized to work in the United States (see List A **or** C);
 - 2.** Record the document title, document number, and expiration date (if any) in Block C; and
 - 3.** Complete the signature block.

Note that for reverification purposes, employers have the option of completing a new Form I-9 instead of completing **Section 3**.

What Is the Filing Fee?

There is no associated filing fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the Privacy Act Notice below.

USCIS Forms and Information

To order USCIS forms, you can download them from our website at www.uscis.gov/forms or call our toll-free number at 1-800-870-3676. You can obtain information about Form I-9 from our website at www.uscis.gov or by calling 1-888-464-4218.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from our website at www.uscis.gov/e-verify or by calling 1-888-464-4218.

General information on immigration laws, regulations, and procedures can be obtained by telephoning our National Customer Service Center at 1-800-375-5283 or visiting our Internet website at www.uscis.gov.

Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed Form I-9s for three years after the date of hire or one year after the date employment ends, whichever is later.

Form I-9 may be signed and retained electronically, as authorized in Department of Homeland Security regulations at 8 CFR 274a.2.

Privacy Act Notice

The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 12 minutes per response, including the time for reviewing instructions and completing and submitting the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., 3rd Floor, Suite 3008, Washington, DC 20529-2210. OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**

Form I-9, Employment Eligibility Verification

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification *(To be completed and signed by employee at the time employment begins.)*

Print Name: Last	First	Middle Initial	Maiden Name
Address <i>(Street Name and Number)</i>		Apt. #	Date of Birth <i>(month/day/year)</i>
City	State	Zip Code	Social Security #

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):

- A citizen of the United States
- A noncitizen national of the United States (see instructions)
- A lawful permanent resident (Alien #) _____
- An alien authorized to work (Alien # or Admission #) _____ until (expiration date, if applicable - month/day/year)

Employee's Signature	Date <i>(month/day/year)</i>
----------------------	------------------------------

Preparer and/or Translator Certification *(To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.*

Preparer's/Translator's Signature	Print Name
Address <i>(Street Name and Number, City, State, Zip Code)</i>	
Date <i>(month/day/year)</i>	

Section 2. Employer Review and Verification *(To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)*

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date <i>(if any)</i> : _____		_____		_____
Document #: _____		_____		_____
Expiration Date <i>(if any)</i> : _____		_____		_____

CERTIFICATION: I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) _____ and that to the best of my knowledge the employee is authorized to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name and Address <i>(Street Name and Number, City, State, Zip Code)</i>		Date <i>(month/day/year)</i>

Section 3. Updating and Reverification *(To be completed and signed by employer.)*

A. New Name <i>(if applicable)</i>	B. Date of Rehire <i>(month/day/year) (if applicable)</i>
------------------------------------	---

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.

Document Title: _____	Document #: _____	Expiration Date <i>(if any)</i> : _____
-----------------------	-------------------	---

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.

Signature of Employer or Authorized Representative	Date <i>(month/day/year)</i>
--	------------------------------

LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

LIST A

**Documents that Establish Both
Identity and Employment
Authorization**

LIST B

**Documents that Establish
Identity**

LIST C

**Documents that Establish
Employment Authorization**

OR

AND

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. Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa	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	2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
4. Employment Authorization Document that contains a photograph (Form I-766)	3. School ID card with a photograph	3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
	4. Voter's registration card	
5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the 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. U.S. Military card or draft record	4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
	6. Military dependent's ID card	
	7. U.S. Coast Guard Merchant Mariner Card	5. Native American tribal document
	8. Native American tribal document	6. U.S. Citizen ID Card (Form I-197)
	9. Driver's license issued by a Canadian government authority	
For persons under age 18 who are unable to present a document listed above:		7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
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	10. School record or report card	8. Employment authorization document issued by the Department of Homeland Security
	11. Clinic, doctor, or hospital record	
	12. Day-care or nursery school record	

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE -- FORM W-4



INDIVIDUAL PAYROLL RECORD

Name _____

Employee # _____

Address: _____

Social Security # _____ - _____ - _____ Position _____ Birth Date _____ Phone # _____

Regular Rate _____ Overtime Rate _____ Withholding Status _____ First Day Worked _____ Last Day Worked _____

PERIOD ENDING	TOTAL HOURS		WAGES			TOTAL GROSS PAY	DEDUCTIONS					TOTAL DEDUCTIONS	NET PAY	Check #
	Regular	Overtime	Regular	Overtime	Cafeteria Deduct.		Social Security	Medi-care	Pretax Retire.	Federal Withhold.	State Withhold.			
1 JAN.														
2														
3														
4														
5														
TOTAL JAN.														

1 FEB.														
2														
3														
4														
5														
TOTAL FEB.														

1 MAR.														
2														
3														
4														
5														
TOTAL MAR.														

TOTAL 1ST QTR														
----------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

1 APR.														
2														
3														
4														
5														
TOTAL APR.														

1 MAY														
2														
3														
4														
5														
TOTAL MAY														

1 JUNE														
2														
3														
4														
5														
TOTAL JUNE														

TOTAL 2ND QTR														
----------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

YEAR TO DATE														
---------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Name _____

Employee # _____

Address: _____

Social Security # _____ - _____ - _____ Position _____ Birth Date _____ Phone # _____

Regular Rate _____ Overtime Rate _____ Withholding Status _____ First Day Worked _____ Last Day Worked _____

PERIOD ENDING	TOTAL HOURS		WAGES			TOTAL GROSS PAY	DEDUCTIONS					TOTAL DEDUCTIONS	NET PAY	Check #
	Regular	Overtime	Regular	Overtime	Cafeteria Deduct.		Social Security	Medi-care	Pretax Retire.	Federal Withhold.	State Withhold.			
1 JULY														
2														
3														
4														
5														
TOTAL JULY														

1 AUG.														
2														
3														
4														
5														
TOTAL AUG.														

1 SEPT.														
2														
3														
4														
5														
TOTAL SEPT.														

TOTAL 3RD QTR														
----------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

1 OCT.														
2														
3														
4														
5														
TOTAL OCT.														

1 NOV.														
2														
3														
4														
5														
TOTAL NOV.														

1 DEC.														
2														
3														
4														
5														
TOTAL DEC.														

TOTAL 4TH QTR														
----------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

YEAR TO DATE														
---------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--