



FORM W-4P (SUBSTITUTE) TAX WITHHOLDING CERTIFICATE
NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SFN 51506 (Rev. 07-2008)

In compliance with the Federal Privacy Act of 1974, the disclosure of the individual's social security number on this form is mandatory pursuant to 26 U.S.C. Sec. 3402. The individual's social security number will be used for tax reporting and as an identification number.

NDPERS • PO Box 1657 • Bismarck • ND 58502-1657
1-800-803-7377 • 701- 328-3900 • Fax 701- 328-3920

PART A MEMBER INFORMATION			
Name (Last, First, Middle)		Social Security Number	
Mailing Address	City	State	Zip Code +4
Effective Date _____ / _____ / _____		Daytime Telephone Number	
Please read the instructions on the reverse side of this form and complete the following applicable line(s):			
PART B FEDERAL INCOME TAX WITHHOLDING			
1. I elect NOT to have federal income tax withheld from each periodic pension payment (Do not complete lines 2 or 3.) <input type="checkbox"/>			
2. I want federal income tax withheld from each periodic pension payment which is figured by using the number of allowances and marital status shown below: (You may also designate an additional dollar amount on line 3.)			
Step 1: Check marital status: <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withholding at the higher Single rate			
Step 2: Enter number of allowances → _____			
3. I want the following additional amount withheld from each periodic pension payment. (You cannot enter an amount here unless you complete line 2.) \$ _____			
PART C NORTH DAKOTA STATE INCOME TAX WITHHOLDING			
1a. I elect NOT to have North Dakota state income tax withheld from each periodic pension payment. (Do not complete line 2a.) <input type="checkbox"/>			
2a. I want North Dakota State income tax withheld from each periodic pension payment. (Figured as 21% of federal withholding)..... <input type="checkbox"/>			
PART D MEMBER AUTHORIZATION			
Member's Signature		Date of Signature	

This form is available in an IRS format upon request.

ORIGINAL TO NDPERS – PLEASE RETAIN A PHOTOCOPY FOR YOUR RECORDS

TAX WITHHOLDING INFORMATION AND INSTRUCTIONS

Your benefits from NDPERS are subject to federal and state income tax withholding. Use Form W-4P (Substitute) to inform NDPERS of your income tax withholding election. The amount withheld will automatically change as the federal tax rates are adjusted each year.

Once you make an election, it will remain in effect until you change or revoke it. You must file a new Form W-4P to change your filing status and/or the number of exemptions used in determining the amount being withheld from your pension benefit.

If you choose not to have tax withheld or do not have enough tax withheld, you may have to make estimated tax payments to the Internal Revenue Service (IRS). You may be subject to penalties if your payments of estimated tax and withholding are not sufficient.

If you do not complete Form W-4P, NDPERS is required to withhold federal income tax as though you are married with three (3) withholding allowances. We are not required to withhold North Dakota state income tax.

Federal Income Tax Withholding

1. You can elect not to have income tax withheld by checking the box on line 1 of Form W-4P.
2. To have federal income tax withheld complete line 2 of Form W-4P. For federal income tax purposes, the amount of withholding is based on the marital status and the number of allowances (including zero) you identify on this form.
3. You can also have an additional amount withheld from your NDPERS pension payment by completing line 2 of Form W-4P and writing in an additional amount on line 3 of this form.

North Dakota Income Tax Withholding

For North Dakota residents, your NDPERS pension benefit is subject to state income taxes. If you are not a North Dakota resident, the benefits are taxable in the state in which you live.

- 1a. You can elect not to have ND state income tax withheld by checking the box on line 1a of Form W-4P.
- 2a. To have ND state income tax withheld (21% of federal withholding), check the box on line 2a of Form W-4P.

Personal income tax questions should be directed to your tax advisor, accountant, or the Internal Revenue Service Center.