**Section 2510.10 Forms W-4: Basic Requirements**

a) Effective January 1, 1982, all State agencies shall have on file for all active employees a current (Federal tax) Employee's Withholding Exemption Certificate and an Employee's Illinois Exemption Certificate, maintained on the Comptroller's Form C-25.1 or a Comptroller approved equivalent. This information maintained by the State agencies must be consistent with amounts directed to be withheld on payroll vouchers.

b) Where an employee fails or refuses to submit a properly completed withholding certificate, the State agency must compute the employee's tax withholding as if his marital status is single, claiming zero exemptions. Agencies may not accept withholding certificates on which the employee has made any attempt at altering the form or its contents.

c) For the purposes of this Part, the term "State agencies" means any department, institution, board, commission, office, court or any agency of the State having the power to certify payrolls to the State Comptroller authorizing payments of salary or wages against State appropriations, or against trust funds held by the State Treasurer.

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