



Pension Fund of the Christian Church

Substitute State Withholding Certificate

Pension Fund
of the Christian Church

You are required to make a state withholding election by completing a Pension Fund State Withholding Certificate. State income tax withholding may be required from your Pension Plan and/or Tax Deferred Retirement Accounts. In some cases, you may elect not to have withholding apply. If withholding is required by your state and you do not make an election, or if your election is less than the amount required, the Pension Fund will apply withholding at the minimum rate based on your state of residency. If you elect not to have state income tax withheld, and you reside in a state that requires that state income taxes be withheld for certain types of payments, the Pension Fund will comply with state law.

Please complete only the section of the form for the state in which you reside. **This Certificate is not valid without a signature and date on the last page.** Your election on this Certificate will remain in effect for all distributions from the plan(s) to which it applies until you revoke it. You may revoke and/or change your election at any time by completing a new Pension Fund State Withholding Certificate and returning it to the Pension Fund. Any new election will be effective as soon as practicable after receipt. You may revoke an election and/or make a new election as often as you wish.

IMPORTANT NOTE: While this form is intended to provide you with information regarding state income tax withholding laws, the Pension Fund cannot guarantee the accuracy or timeliness of state tax withholding information because state tax laws are subject to constant change and interpretation. We recommend that you consult with your tax advisor or check with your state department of revenue for the most up-to-date information for your state of residence.

Arkansas residents only:

State withholding is required unless you expressly elect otherwise.

Option 1. I do not want state income tax withheld from my plan distribution(s). STOP here.

Option 2. I want to have state income tax calculated and withheld from my plan distribution(s) based on the following elections:

Total number of allowances: _____

Marital Status: Single Married Filing Joint Head of Household

I want the following additional amount withheld from my plan distribution: \$_____.**

California residents only:

State withholding is required unless you expressly elect otherwise.

Option 1. I do not want state income tax withheld from my plan distribution(s). STOP here.

Option 2. I want to have state income tax calculated and withheld based on the following elections:

Total number of allowances: _____

Marital Status: Single/Married (two or more incomes) Married (one income)

Head of Household

I want the following additional amount withheld from my plan distribution: \$_____.**

Option 3. I want the following designated amount to be withheld from my plan distribution(s):

\$_____.00 (must be at least equal to the state's minimum tax rate).

****Please see back page**

Delaware residents only:

State withholding is not required. If you elect to have Federal tax withheld, you may either elect to have state tax withheld or elect not to have state tax withheld.

Option 1. I do not want state income tax withheld from my plan distribution(s). STOP here.

Option 2. I want to have state income tax calculated and withheld based on the following elections:

Total number of allowances: _____

Marital Status: Single Married Filing Joint Married Filing Separate

I want the following additional amount withheld from my plan distribution: \$_____.**

Option 3. I want the following designated amount to be withheld from my plan distribution(s):

\$_____.00 (must be at least equal to the state's minimum tax rate).

Georgia residents only:

State withholding is required if you elect to have Federal tax withheld. If you elect not to have Federal tax withheld, you may still elect state withholding.

Option 1. I do not want state income tax withheld from my plan distribution(s).* STOP here.

Option 2. I want to have state income tax calculated and withheld from my plan distribution(s) based on the following elections:

Total number of allowances: _____

Marital Status: Single Married Filing Separate Head of Household

Married Filing Joint (one spouse working)

Married Filing Joint (both spouses working)

I want the following additional amount withheld from my plan distribution: \$_____.**

Iowa residents only:

State withholding is required if you elect to have Federal tax withheld and the taxable portion of your annual distribution is greater than \$6,000 (\$12,000 if married). If you elect not to have Federal tax withheld, you may still elect state withholding.

Option 1. I do not want state income tax withheld from my plan distribution(s).* STOP here.

Option 2. I want to have state income tax calculated and withheld from my plan distribution(s) based on the following elections:

Claiming no exemptions,

Exempting \$6,000 in benefits each year, or

Exempting \$12,000 in benefits each year (if married).

I want the following additional amount withheld from my plan distribution: \$_____.**

Kansas **Maine** **Nebraska** **Vermont residents only: (please check one)**

State withholding is required if you elect to have Federal tax withheld. If you elect not to have Federal tax withheld, you may still elect state withholding.

Option 1. I do not want state income tax withheld from my plan distribution(s).* STOP here.

Option 2. I want to have state income tax calculated and withheld from my plan distribution(s) based on the following elections:

Total number of allowances: _____

Marital Status: Single Married Married, but withhold at higher single rate

Civil Union Civil Union, but withhold at higher single rate (for Vermont only)

I want the following additional amount withheld from my plan distribution: \$_____.**

* Please see back page

**Please see back page

Maryland residents only:

State withholding is not required. If you elect not to have Federal tax withheld, you may still elect state withholding.

Option 1. I do not want state income tax withheld from my plan distribution(s). STOP here.

Option 2. I want the following designated amount to be withheld from my plan distribution(s):
\$ _____ .00 (must be at least equal to the state's minimum tax rate).

Massachusetts residents only:

State withholding is required if you elect to have Federal tax withheld. If you elect not to have Federal tax withheld, you may still elect state withholding.

Option 1. I do not want state income tax withheld from my plan distribution(s).* STOP here.

Option 2. I want to have state income tax calculated and withheld from my plan distribution(s) based on the following elections:

Total number of exemptions: _____

Marital Status: Single Married Head of Household
 Blind Spouse is Blind

I want the following additional amount withheld from my plan distribution: \$ _____ .**

North Carolina residents only:

State withholding is required if you elect to have Federal tax withheld, unless you expressly elect not to have state tax withheld. If you elect not to have Federal tax withheld, you may still elect state withholding.

Option 1. I do not want state income tax withheld from my plan distribution(s). STOP here.

Option 2. I want to have state income tax calculated and withheld from my plan distribution(s) based on the following elections:

Total number of allowances: _____

Marital Status: Single Married/Qualifying Widower Head of Household

I want the following additional amount withheld from my plan distribution: \$ _____ .**

Oklahoma residents only:

State withholding is required if you elect to have Federal tax withheld. If you elect not to have Federal tax withheld, you may still elect state withholding.

Option 1. I do not want state income tax withheld from my plan distribution(s).* STOP here.

Option 2. I want to have state income tax calculated and withheld from my plan distribution(s) based on the following elections:

Total number of exemptions: _____

Marital Status: Single Married Spouse is blind & not subject to withholding
 Head of Household Blind

I want the following additional amount withheld from my plan distribution: \$ _____ .**

Oregon residents only:

State withholding is required if you elect to have Federal tax withheld, unless you expressly elect not to have state tax withheld. If you elect not to have Federal tax withheld, you may still elect state withholding.

Option 1. I do not want state income tax withheld from my plan distribution(s). STOP here.

Option 2. I want to have state income tax calculated and withheld from my plan distribution(s) based on the following elections:

Total number of allowances: _____

Marital Status: Single Married Married, but withhold at higher single rate

I want the following additional amount withheld from my plan distribution: \$ _____ .**

* Please see back page

**Please see back page

Virginia residents only:

State withholding is required if you elect to have Federal tax withheld. If you elect not to have Federal tax withheld, you may still elect state withholding.

___ **Option 1.** I do not want state income tax withheld from my plan distribution(s).* STOP here.
___ **Option 2.** I want to have state income tax calculated and withheld from my plan distribution(s) based on the following election:


Total number of exemptions: ___
I want the following additional amount withheld from my plan distribution: \$_____.**

___ **Option 3.** I want the following designated amount to be withheld from my plan distribution(s):
\$_____.00 (must be at least equal to the state's minimum tax rate).

** In making this election, you are certifying that you are not subject to state withholding, either because you have elected "no withholding" for federal purposes, or because you otherwise meet your state's conditions for exemption.*

*** For periodic payments, you cannot enter an additional withholding amount without entering the number of allowances/exemptions.*

Please check the plan(s) to which this election applies:
 Pension Tax Deferred Retirement Account (TDRA)

Your State of Residence:  _____

Complete Information Below - Sign and Date

Full Name (Type or Print)	Social Security Number
Address (Street/P.O. Box/Rural Route)	
City/State/ZIP Code	Phone Number
Signature 	Date 

(Pension Fund Use Only)