



TAX WITHHOLDING CERTIFICATE (310)
 NORTH DAKOTA RETIREMENT AND INVESTMENT OFFICE
 TEACHERS' FUND FOR RETIREMENT DIVISION
 SFN 11729 (1-2023)

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. § 3402. The individual's social security number is used for tax reporting and as an identification number. Penalty for not including the social security number may cause the form to not be processed.

Name (First, Middle, Last)	Social Security Number	Person ID	
Primary Mailing Address	City	State	ZIP Code (9-digit)
Primary Telephone Number (home/cell)	Effective Date		

Please read the instructions on the reverse side of this form and complete the following applicable lines:

FEDERAL WITHHOLDING ALLOWANCE

You must complete IRS Form W-4P (attached) and submit it to TFFR to elect federal tax withholding. Personal tax questions should be directed to your tax advisor, accountant, or Internal Revenue Service Center.

- For new TFFR recipients, if you do not complete and submit the IRS Form W-4P, TFFR is required to withhold federal income tax as if your filing status is "Single" with no adjustments in Steps 2 through 4 on the IRS Form W-4P.
- If you do not want federal tax withheld, you must write "No Withholding" on IRS Form W-4P in the space below Step 4(c). Then, complete Steps 1a, 1b, and 5.

Your current withholding election (or your default rate) remains in effect unless you submit a revised IRS Form W-4P.

NORTH DAKOTA STATE INCOME TAX WITHHOLDING

If you are not a North Dakota resident, the benefits are taxable in the state in which you live.

1. I elect **not** to have North Dakota state income tax withheld from my pension payment.
2. I elect to have North Dakota state income tax withheld from my pension in the amount of \$ _____ per month.

RETURN TO:

ND Retirement and Investment Office
 PO Box 7100
 Bismarck, ND 58507-7100

Telephone: 701-328-9885
 Toll free: 800-952-2970
 Fax: 701-328-9897
 Email: rio@nd.gov

Member's Signature
Date

Tax Withholding Certificate Information and Instructions

Your periodic (monthly) pension benefits from TFFR are subject to federal and state income tax withholding. Use this form and IRS Form W-4P (attached) to inform TFFR of your income tax withholding election. Once you make an election, it will remain in effect until you change or revoke it. You must file a new IRS Form W-4P to change 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.

For new TFFR recipients, if you do not complete IRS Form W-4P, TFFR is required to withhold federal income tax as if you are filing status is “Single” with no adjustments in steps 2 through 4 on the IRS Form W-4P. Your current withholding election (or your default rate) remains in effect unless you submit IRS Form W-4P. We are not required to withhold North Dakota state income tax.

Federal Income Tax Withholding

The taxable portion of your TFFR pension benefit is subject to federal income tax withholding. You must complete IRS Form W-4P to withhold federal income tax. By completing IRS Form W-4P, you can also elect not to have income tax withheld or have an additional amount withheld.

North Dakota Income Tax Withholding

For North Dakota residents, your TFFR 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. TFFR can only withhold state income tax for North Dakota.

1. You can elect not to have North Dakota state income tax withheld
2. You can have a fixed dollar amount of North Dakota state income tax withheld from your TFFR pension payment by completing line 2.

Personal income tax questions should be directed to your tax advisor, accountant, or IRS center.