



Cash Till Accountability Procedures

1. All Cashiers are must verify till count is accurate prior to starting their shift.
2. Each cashier is responsible for their till from the beginning of the shift to the end of the shift. At no time are two or more people to be operating on the same cash till. Any shortages are subject to the “Cashier Agreement Policy”.
3. If during breaks, the cashiers register is needed (During busy sales days) Management will have the cashier pull their till, and walk them to the safe where they will deposit their till until the end of their breaks
4. All Cashiers must count down their tills at the end of their shift, verifying with a Member of Management. Note: Cashiers should NOT be running “X Reads” to compare their counts against
5. Each Member of Management will have their own till to place into a register and they will be the only ones to be using this till
6. Members of management are responsible for ensuring the integrity of all Single Accountability tills.

I acknowledge I have read and understand I am to abide by these procedures and any other rule and procedures my supervisor may instruct me of during my training.

Employee

Date

Supervisor

Date

CASHIER'S AGREEMENT

EMPLOYEE NAME: _____

STORE LOCATION: Shelbyville

DATE: _____

1. I am an employee of Saver Group, Inc., D/B/A "Save A Lot, at the above mentioned store, as a cashier. As such, a part of my responsibility and job description is to receive money from customers, and to make change as appropriate, and to take checks and other instruments of payment in accordance with company policy.

2. I further state that I have read the "Policy Manual" of Saver Group, Inc., and that I understand that I am responsible for any money shortage as to my register for the period the register is operated by me. I further understand that I am responsible for any uncollected checks and other instruments of payment taken by me at my register in a manner contrary to the stated company policy. I fully understand these policies, and the reason for them, and accept them as a condition of my employment.

3. I agree to reimburse Saver Group, Inc., for any such register shortages from my register during the times operated by me, such reimbursement to be made by me at the end of each pay period, upon receipt of my pay check. I further agree to reimburse Saver Group, Inc., as to any returned and uncollected checks and other instruments of payment taken by me contrary to Company Policy, upon request. I fully understand that failure to make reimbursement to Saver Group, Inc., of such items shall be grounds for immediate termination of my employment, and that a termination of my employment, and that a termination shall be considered as being "for cause".

4. I understand that any employee caught selling tobacco products to minors will be subject to disciplinary actions up to and including termination. This is in addition to any fines imposed by governmental agencies.

EMPLOYEE SIGNATURE

SAVER GROUP, INC.
Direct Deposit Authorization Form

Name—Last, First & Middle Name	Employee Payroll No.
Social Security Number	Phone No.
Department & Shift	Title

Financial Institution Information

Name of the financial institution _____

Type of account

- Saving Account No. _____
- Checking Account No. _____

Transaction Information

- Authorization**—I hereby authorize my employer to direct deposit in the bank account(s) listed below. I have attached a voided check or a written statement from the bank for each account specified above. This authorization will remain in full force until the company has received written notification from me of its termination.
- Cancellation**—I hereby cancel the authorization for direct deposit of my salary.
- Change**—I hereby request a change of the authorization for the deposit of my salary by electronic transfer.
- Change in account—New account No. _____
- Change in financial institution
- Name of the bank _____
- Account No. _____

Employee Signature	Date
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ACKNOWLEDGEMENTS

EMPLOYEE HANDBOOK ACKNOWLEDGEMENT

Initial _____

The employee handbook describes important information about Saver Group Inc., Saver Systems LLC Saver Systems of Eastern Kentucky LLC, West Irvine Plaza LLC, Saver Systems of S.E. Ohio LLC, Saver Systems of Ohio LLC, Saver Systems of Virginia LLC, Saver Systems of North Carolina LLC, and Saver Systems of Berea LLC (hereinafter referred to as Saver Group), and I understand that I should consult the Human Resources Director regarding any questions not answered in the handbook.

I have entered into my employment relationship with Saver Group voluntarily and acknowledge that there is no specified length of employment. Accordingly, either I or Saver Group can terminate the relationship at will, with or without cause, at any time, so long as there is no violation of applicable federal or state law. No one can alter my status as an at-will employee except in writing specifically referencing me, my employment and signed by the chief executive officer of Saver Group.

Since the information, policies, and benefits described here are necessarily subject to change, I acknowledge that revisions to the handbook may occur, except to Saver Group's policy of employment-at-will. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. Only the Chief Executive Officer and the Board of Directors of Saver Group has the ability to adopt any revisions to the policies in this handbook.

Furthermore, I acknowledge that this handbook is neither a contract of employment nor a legal document. I have received notice that copies of the handbook will be kept in the break room and/or on the job site for my review and reading. If I desire a copy of the handbook, one will be supplied to me upon my request to the Human Resource Director, Sharon Perkins. I may call Mrs. Perkins at 1-800-999-2737. I understand that it is my responsibility to read and comply with the policies contained in this handbook and any revisions made to it.

ACKNOWLEDGEMENT OF CONFIDENTIALITY PROVISION:

Initial _____

I understand that Saver Group, Inc. has agreed to protect the confidentiality of all confidential, proprietary or trade secret information concerning the Save-A-Lot Program. As an employee of Saver Group, I agree not to disclose any confidential, proprietary information or trade secret information with respect to the Save-A-Lot program to any third party. Confidential information may include, without limitation, procedures, operations and data used in the Program, know how, practices, methods of promotion, advertising and production, pricing and product information, forms, layout/design information, manuals, computer software and other technical information.

RETAIL PROCEDURE GUIDE ACKNOWLEDGEMENT:

Initial _____

I have read and understand the material in the Retail Employee Policies and Procedures Guide concerning Saver Group, Inc. policies and procedures.

I understand that a copy of this booklet is available in the store for my review.

I realize that policies may be added, modified or deleted from time to time and that I will be required to comply with new or revised policies and procedures upon oral or published notification.

I understand that violation of the Company's policies and procedures may result in discipline, up to and including termination, depending on the type and severity of the violation.

I HAVE READ THE ABOVE ACKNOWLEDGEMENT FORMS AND UNDERSTAND IT IS MY RESPONSIBILITY TO READ AND ABIDE BY THESE POLICIES.

EMPLOYEE'S NAME (printed): _____

Employee Signature: _____

(Date)

Witness: _____

RECEIVED COPY OF EMPLOYEE HANDBOOK: _____

(Month) (Day) (Year)

Employee Signature _____

Witness _____

Effective July 2002

Saver Group, Inc. Employee Dress Code

Saver Group, Inc. and its Save A Lot stores strive to provide an attractive, pleasant and professional environment for both our employees and our customers. Just as we always expect our shelves, racks, coolers and freezers to look clean and attractive, we expect every employee to always look professional as well.

With the above in mind, **effective July, 2002**, the following employee dress code will be implemented in order to achieve uniformity and professionalism at each store.

I. Saver Group Required Dress and Appearance:

- ◆ Employees will be issued either two (2) company shirts, vests, or smocks at time of hire. The company will provide one (1) new item of apparel each year per employee.
- ◆ Company issued apparel must be worn with a name badge at all times while working in the store.
- ◆ One Save A Lot cap will be provided for each meat & produce department employee. All employees while working in the meat & produce departments must wear caps or hairnets. Save A Lot caps will be available for other employees who wish to wear them while working in the store.
- ◆ Employees will be responsible for keeping their apparel clean and neat at all times.
- ◆ Additional apparel may be purchased at the employee's expense including lost or torn items.

II. The following is required for Saver Group, Inc. Save A Lot employees:

1. Pressed/Ironed company shirt, vest, or smock.
2. Clean modest shirt with collar under the vest.
3. Regular fitted pants worn at or near the waistline.
4. Save A Lot caps for meat/produce employees.

Note: Management reserves the right to determine dress that is appropriate and/or inappropriate for all employees.

I have read and understand the Saver Group Dress Code and hereby agree to comply with these requirements.

III. Employees of Saver Group, Inc. Save A Lot stores WILL NOT BE ALLOWED to wear the following:

1. Patched, baggy and/or low hanging pants.
2. Sleeveless shirts, T-shirts, belly shirts or tank tops.
3. Shorts of any type.
4. Apparel with "off color" quotations, sayings or advertising.
5. Open toed footwear of any type including sandals.
6. Facial jewelry or tongue rings.
7. Bandanas worn around the head, arms or legs.
8. Sweat pants.
9. Non- Save A Lot caps or hats.
10. Short skirts or short dresses.

Employee

Date

Manager

Date

Form I-9, Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

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.**

Department of Homeland Security
U.S. Citizenship and Immigration Services

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 *(month/day/year)* _____

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)</i> <i>(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> _____
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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)	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)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa	3. School ID card with a photograph	3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
4. Employment Authorization Document that contains a photograph (Form I-766)	4. Voter's registration card	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
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	5. Native American tribal document
	6. Military dependent's ID card	
	7. U.S. Coast Guard Merchant Mariner Card	
	8. Native American tribal document	6. U.S. Citizen ID Card (Form I-197)
	9. Driver's license issued by a Canadian government authority	
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	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)
	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)

Revenue Form K-4
42A804 (12-99)

KENTUCKY REVENUE CABINET
EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Payroll No. _____

Print Full Name _____

Social Security No. _____

Print Home Address _____

EMPLOYEE:

File this form with your employer. Otherwise, he must withhold Kentucky income tax from your wages without exemption.

EMPLOYER:

Keep this certificate with your records. If the employee is believed to have claimed too many exemptions, the Revenue Cabinet should be so advised.

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

1. If SINGLE, and you claim an exemption, enter "1" if you do not, enter "0" _____
2. If MARRIED, one exemption each for you and spouse if not claimed on another certificate.
 - (a) If you claim both of these exemptions, enter "2" _____
 - (b) If you claim one of these exemptions, enter "1" _____
 - (c) If you claim neither of these exemptions, enter "0" _____
3. Exemptions for age and blindness (applicable only to you and your spouse but not to dependents):
 - (a) If you or your spouse will be 65 years of age or older at the end of the year, and you claim this exemption, enter "2"; if both will be 65 or older, and you claim both of these exemptions, enter "4" _____
 - (b) If you or your spouse are blind, and you claim this exemption, enter "2"; if both are blind, and you claim both of these exemptions, enter "4" _____
4. If you claim exemptions for one or more dependents, enter the number of such exemptions _____
5. National Guard exemption (see instruction 1) _____
6. Exemptions for Excess Itemized Deductions (Form K-4A) _____
7. Add the number of exemptions which you have claimed above and enter the total
8. Additional withholding per pay period under agreement with employer. See instruction 1 \$ _____

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Date _____

Signed _____

INSTRUCTIONS

1. NUMBER OF EXEMPTIONS—Do not claim more than the correct number of exemptions. However, if you have unusually large amounts of itemized deductions, you may claim additional exemptions to avoid excess withholding. You may also claim an additional exemption if you will be a member of the Kentucky National Guard at the end of the year. If you expect to owe more income tax for the year than will be withheld, you may increase the withholding by claiming a smaller number of exemptions or you may enter into an agreement with your employer to have additional amounts withheld.

2. CHANGES IN EXEMPTIONS—You may file a new certificate at any time if the number of your exemptions **INCREASES**.

You must file a new certificate within 10 days if the number of exemptions previously claimed by you **DECREASES** for any of the following reasons.

(a) Your spouse for whom you have been claiming an exemption is divorced or legally separated, or claims their own exemption on a separate certificate.

(b) The support of a dependent for whom you claimed exemption is taken over by someone else, so that you no longer expect to furnish more than half the support for the year.

(c) Your itemized deductions substantially decrease and a Form K-4A has previously been filed.

OTHER DECREASES in exemption, such as the death of a spouse or a dependent, do not affect your withholding until the next year, but require the filing of a new certificate by December 1 of the year in which they occur.

3. DEPENDENTS—To qualify as your dependent (line 4 on reverse), a person (a) must receive more than one-half of his or her support from you for the year, and (b) must not be claimed as an exemption by such person's spouse, and (c) must be a citizen of the United States, or a resident of the United States, Canada, or Mexico, or (d) must have lived with you for the entire year as a member of your household or be related to you as follows:

your child, stepchild, legally adopted child, foster child (if he lived in your home as a member of the family for the entire year), grandchild, son-in-law, or daughter-in-law;

your father, mother, or ancestor of either, stepfather, stepmother, father-in-law, or mother-in-law;

your brother, sister, stepbrother, stepsister, brother-in-law, or sister-in-law;

your uncle, aunt, nephew, or niece (but only if related by blood).

4. PENALTIES—Penalties are imposed for willfully supplying false information or willful failure to supply information which would reduce the withholding exemption.



KENTUCKY TOBACCO PRODUCTS
SALES COMPLIANCE STATEMENT

I understand that under the law of the Commonwealth of Kentucky it is illegal to sell or distribute tobacco products to persons under the age of eighteen (18) years and that it is illegal for persons under the age of eighteen (18) years to purchase tobacco products.

Business Name _____

Date _____

Employee Signature _____

Pursuant to KRS Chapter 438.045 a compliance statement must be signed by each retail sales clerk maintained at each establishment and be available for inspection by the Kentucky Department of Agriculture, Division of Regulation and Inspection.

First Time Offense Fines are as Follows:

1. **Clerks selling tobacco to a minor** _____ **\$100.00**
2. **Vending machine violation** _____ **\$250.00**
3. **Not having signed statement from clerk** _____ **\$100.00**
4. **Not having warning to minor sign posted** _____ **\$100.00**
5. **Giving free tobacco products (samples) to minors** _____ **\$1000.00**



MEAT DEPARTMENT SAFETY POLICY

SAVER GROUP, INC. WANTS TO PROVIDE A SAFE WORKING ENVIRONMENT FOR ALL EMPLOYEES. THEY WILL PROVIDE ALL SAFETY EQUIPMENT NECESSARY. IT IS THE RESPONSIBILITY OF THE STORE MANAGERS, MEAT MANAGERS, AND SUPERVISORS TO SEE THAT OUR SAFETY POLICIES AND PROCEDURES ARE FOLLOWED. FAILURE TO COMPLY WITH THESE RULES WILL LEAD TO DISCIPLINARY ACTION UP TO AND/OR INCLUDING TERMINATION OF EMPLOYMENT.

Policies

- Only Authorized Personnel are allowed in the Meat Department.
- Meat Department Employees must be 18 years of age.
- No horseplay, loud music or disturbing noises are allowed.
- All new or inexperienced meat employees must be trained and fully educated on the proper use of equipment and protective devices.
- All meat personnel will use all safety equipment/materials provided by Saver Group, Inc.
- All defective equipment must be reported to the Meat Supervisor immediately.

Body Mechanics and Housekeeping

- LIFT WITH YOUR LEGS not your back—if necessary wear a back brace or support belt.
- USE a cart to move heavy boxes from the cooler or truck to the cutting room.
- Floors should be free of holes, tripping hazards, boxes, etc.
- Cooler and cutting room floors should be free of trash, water and meat trimmings.
- If there is an injury, proper procedures must be used to clean the area of any blood.

Protection

- **A CUT RESISTANT MESH GLOVE WILL BE WORN ON THE NON-CUTTING HAND WHILE CUTTING MEAT.**

• ALWAYS

- 1) Use the Protective Push Guard when using the meat saw.
- 2) Use the Protective Cover when using the meat tenderizer.
- 3) Use the Protective Guard- NEVER push meat on the meat slicer with your hand.
- 4) Keep your knives sharpened. Dull knives cut more people than sharp knives.
- 5) If you drop a knife, let it fall.
- 6) Put unused knives back into the rack.
- 7) Carry knives with the blade pointing down to avoid cutting someone else.
- 8) Make sure when you are using the saw that the floor is dry to ensure good footing.
- 9) Wear clothes that are not loose fitting.
- 10) WHEN CLEANING equipment and knives- UNPLUG all equipment and WEAR protective gloves on BOTH hands.

• NEVER

- 1) SPLIT TURKEYS, TURKEY BREASTS, OR HAM HOCKS ON THE MEAT SAW. *This is extremely dangerous and is against the Health Laws.*
- 2) Take a knife onto the Sales Floor.
- 3) Store boxed meat more than FIVE boxes high. Keep storage at eye level—Maximum weight 40 lbs.

**MAKE SAFETY A PRIORITY!
NO PIECE OF MEAT IS WORTH YOUR HAND!**

I acknowledge I have read and understand I am to abide by these procedures and any other rule and procedures my supervisor may instruct me of during my training.

Employee _____

Date _____

Supervisor _____

Date _____

January 2005



Orientation Checklist

Name _____

Position/Location _____

Hire Date _____

Introduction to Saver Group, Inc.

- Company Mission & Values
- Orientation DVD
- Retail Employee's Guide
- Harassment Training

New Employee Paperwork

- I-9
- W-4
- State Tax Form (example: K-4, IT-4, VA-4 or NC-4)
- Personal Action Request Form
- Application
- Store Acknowledgement Form
- Acknowledgments Form
- Job Description
- Cashier's Agreement
- Dress Code
- Pallet Jack Procedure Form
- Health Status Reporting
- Sexual Harassment Form
- Employee Purchase Policy
- Cash Till Procedures
- Meat Safety Policy (Meat Dept. Only)
- Tobacco Products Sales Compliance Statement (KY store's only)

Benefits and Compensation

- Health, Life, Vision and Dental Insurance
- Retirement (401K & ESOP)
- Educational Assistance
- Pay Procedures
- Performance Review Process
- Incentive/Bonus Programs (If applicable)
- Paid and Unpaid Leave (Vacation)

Date Completed: _____

By: _____

To be filed in employee's personnel file upon completion.

PALLET JACK SAFETY PROCEDURES

- Do **NOT** operate Pallet Jack (Manual or Electric) until trained and authorized by your supervisor.
- Always check Pallet Jack (Manual or Electric) to see that it is in good working order before attempting to handle a load.
- Notify your supervisor about any faulty equipment immediately.
- Always examine pallet before attempting to move it. Determine that load is not severely shifted or too tall to go through doorways.
- When pulling loads always be watchful for any overhead obstructions.
- Make sure Jack is in pallet straight and in the center of the pallet.
- Never attempt to lift load with one fork.
- Use both hands when jacking up a manual Pallet Jack to prevent muscle strain.
- When pulling Pallet Jack, make sure it is in the neutral position. This will reduce fatigue.
- When pulling heavy pallets, pulling on wet floor, or on a grade, have someone assist by pushing pallet or holding back on pallet, whichever is needed.
- Swing wide on corners to avoid hitting door frames, merchandise, and wing displays.
- Use **Extra** caution when operating jack on a grade. Never turn sharp on a grade.
- Use wall of truck bed as a brake along with helper to keep heavy loads at a controlled speed.
- **Always** let Jack down when stocking on the sales floor or anytime the Jack is left unattended.
- Do not bump or hit walls or counters when parking pallets. This can damage walls, knock counters out of alignment, and damage product with a only a slight bump.
- Make sure Pallet Jack is at a complete stop and in down position before releasing handle.
- Keep all body parts (hands, arms, feet, etc) from getting underneath a pallet when it is in a raised position.
- Pallet Jacks are for work only. Horseplay, including riding the jacks, is strictly prohibited.

I acknowledge I have read and understand I am to abide by these procedures and any other rule and procedures my supervisor may instruct me of during my training.

Employee

Date

Supervisor

Date

PARENT/GUARDIAN STATEMENT OF CONSENT

In accordance with 803 KAR 1:100, Section 3(2)(a) of the Kentucky Child Labor Law (Employment of Minors 16 or 17 Years of Age), permission is hereby granted for the employment of :

(Full Name of Minor)	(Street Address)
(City) (Zip)	(Date of Birth) (Social Security Number)

to work in excess of thirty (30) hours in any one work week, not to exceed forty (40) hours in any one work week when school is in session, at the following place of business:

(Name of Business)		
(Address at which minor will be employed)	(City)	(Zip)
(Signature of Parent or Guardian)	(Date)	

ATTENTION PARENT/GUARDIAN: This consent remains in effect for this business location until parent or guardian contacts the employer and provides a notification withdrawing this consent. This consent statement shall remain at the employer's place of business.

REQUIRED HEALTH STATUS REPORTING FOR FOOD EMPLOYEES

All food employees must report to the person in charge information about their health and activities as they relate to diseases that are transmissible through food. All food handlers shall report the information in a manner that allows the person in charge to reduce risk of foodborne disease transmission, including providing necessary additional information, such as the date of onset of symptoms and an illness, or of diagnosis without symptoms, if the food employee:

1. Has the following symptoms:

- a. Vomiting
- b. Diarrhea
- c. Jaundice
- d. Sore throat with fever
- e. A lesion containing pus, such as a boil, or infected wound that is open or draining and is:
 - a. On the hands or wrists, unless an impermeable cover such as finger cot or stall protects the lesion and a single-use glove is worn over the impermeable cover,
 - b. On exposed portions of the arms, unless the lesion is protected by an impermeable cover, or
 - c. On other parts of the body, unless the lesion is covered by a dry, durable, tight fitting bandage;

2. Has an illness diagnosed by a health practitioner due to:

1. Salmonella Typhi
2. Shigella spp.
3. Enterohemorrhagic or Shiga Toxin-Producing Escherichia Coli
4. Hepatitis A virus
5. Norovirus

Ohio Uniform Food Code adds these other pathogens:

1. Salmonella spp.,
2. Entamoeba histolytica,
3. Campylobacter spp.,
4. Vibrio cholera,
5. Cryptosporidium,
6. Cyslospora,
7. Giardia,
8. Yersinia

3. Had a previous illness, diagnosed by a health practitioner, within the past 3 months due to Salmonella Typhi, without having antibiotic therapy, as determined by a health practitioner;

4. Has been exposed to, or is the suspected source of, a confirmed disease outbreak, because the employee consumed or prepared food implicated in the outbreak, or consumed food at an event prepared by a person who is infected or ill with:

1. Salmonella Typhi within the last 14 days of the last exposure,
2. Enterohemorrhagic or Shiga Toxin-Producing Escherichia Coli or Shigella spp. within the past 3 days of last exposure;
3. Hepatitis A virus within the last 30 days of last exposure,
4. Norovirus within the past 48 hours of last exposure

5. Has been exposed by attending or working in a setting where there is a confirmed disease outbreak, or living in the same household as, and has knowledge about, an individual who works or attends a setting where there is a confirmed disease outbreak, or living in the same household as, and has knowledge about, an individual diagnosed with an illness caused by:

1. Salmonella Typhi within the last 14 days fo the last exposure,
2. Enterohemorrhagic or Shiga Toxin-Producing Escherichia Coli or Shigella spp. within the past 3 days of last exposure;
3. Hepatitis A virus within the last 30 days of last exposure,
4. Norovirus within the past 48 hours of last exposure

The person in charge is required by law to report the food employee's illnesses resulting from the following pathogens to the local health department and exclude them from the establishment: Norovirus, Salmonella typhi, Shigella spp., Shiga toxin-producing E. coli, Hepatitis A virus.

I have read and understand the actions required of me in the *Required Health Status Reporting for Food Employees* and agree to comply with the reporting requirements specified above. I also understand that should I experience one of the above symptoms or high risk conditions, or should I be diagnosed with one of the above illnesses, I may be asked to stop working until such symptoms or illness have resolved, I understand that failure to comply with the terms of this agreement could lead to action by the regulatory authority that may jeopardize my employment and may involve legal action against me..

Employee Name (print) _____

Employee Signature _____ Date _____

Employer's Name (print) _____

Employer's Signature _____ Date _____



EMPLOYEE PURCHASE POLICY

The purpose of this policy is to ensure there are clear guidelines to all employee purchases that protect The Saver Group, & Saver Tarheel LLC from any unnecessary monetary loss.

- 1. All purchases are to be made while the employee is off the clock. This means prior to clocking in, while on break, lunch, or after you have clocked out for the day.**
- 2. All purchases must be verified by the manager on duty at the time of purchase and the manager must sign the receipt.**
- 3. The receipt for your purchase or purchases should have the signed receipt taped to the actual product.**
- 4. No merchandise can be consumed prior to paying for it.**
- 5. No product is allowed to be store expensed for your consumption at anytime. For example we do not allow store expensed coffee, coffee filters, cups, plates, sugar, creamer, etc. These must be purchased and the receipt must be attached.**
- 6. At no time is anyone allowed to accept Out Of Date merchandise from any vendor for consumption or any other reason.**
- 7. At no time is it allowed that merchandise be marked down for an employee without store manager approval; IE close dated, out of date merchandise.**

Any violation of the above mentioned policy can result in disciplinary action up to and including discharge and or legal action being taken.

Employee Signature _____ Date _____



SCHEDULE REQUEST FORM

Name _____ **Today's Date** _____

Date(s) Requested Off _____

Reason _____

Is this vacation? Yes _____ **No** _____

Employee Signature _____ **Date** _____

Approved _____ **Denied** _____

Acknowledgement

Employee shall be an at-will employee whose employment may be terminated at any time by Shelbyville Save A Lot with or without cause or advance notice, and nothing shall be construed to grant to Employee any right to continued employment or employment for any specific period of time. Even though Employee may receive paychecks directly from Saver Group, Inc., Employee understands that he/she is employed by Saver Systems, LLC. and not Saver Group, Inc.

Date

Employee

Form W-4 (2012)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2012 expires February 18, 2013. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity

income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2012. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. The IRS has created a page on www.irs.gov for information about Form W-4, at www.irs.gov/w4. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted on that page.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 	B _____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____
F	Enter "1" if you have at least \$1,900 of child or dependent care expenses for which you plan to claim a credit	F _____
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three to seven eligible children or less "2" if you have eight or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child 	G _____
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ►	H _____
	For accuracy, complete all worksheets that apply. <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. 	

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">► Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 2012
1 Your first name and middle initial	Last name	2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ► <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	6 Additional amount, if any, you want withheld from each paycheck	5 _____ 6 \$ _____
7 I claim exemption from withholding for 2012, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ►		7 _____
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ►		Date ►
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2012 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$11,900 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,700 \text{ if head of household} \\ \$5,950 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter “-0-”	3	\$ _____
4	Enter an estimate of your 2012 adjustments to income and any additional standard deduction (see Pub. 505)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2012 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2012 nonwage income (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter “-0-”	7	\$ _____
8	Divide the amount on line 7 by \$3,800 and enter the result here. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, page 1	9	_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3”	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____
Note. If line 1 is less than line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2012. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2011. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$8,000	0	\$0 - \$70,000	\$570	\$0 - \$35,000	\$570
5,001 - 12,000	1	8,001 - 15,000	1	70,001 - 125,000	950	35,001 - 90,000	950
12,001 - 22,000	2	15,001 - 25,000	2	125,001 - 190,000	1,060	90,001 - 170,000	1,060
22,001 - 25,000	3	25,001 - 30,000	3	190,001 - 340,000	1,250	170,001 - 375,000	1,250
25,001 - 30,000	4	30,001 - 40,000	4	340,001 and over	1,330	375,001 and over	1,330
30,001 - 40,000	5	40,001 - 50,000	5				
40,001 - 48,000	6	50,001 - 65,000	6				
48,001 - 55,000	7	65,001 - 80,000	7				
55,001 - 65,000	8	80,001 - 95,000	8				
65,001 - 72,000	9	95,001 - 120,000	9				
72,001 - 85,000	10	120,001 and over	10				
85,001 - 97,000	11						
97,001 - 110,000	12						
110,001 - 120,000	13						
120,001 - 135,000	14						
135,001 and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.