

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: **B** _____

- 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.

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** in the instructions). **E** _____

F Enter '1' if you have at least \$1,800 of **child or dependent care expenses** for which you plan to claim a credit **F** _____
 (Note: Do **not** include child support payments. See **Pub 503**, Child and Dependent Care Expenses, for details.)

G Child Tax Credit (including additional child tax credit). See Pub 972, Child Tax Credit, for more information.

- 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 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 plus '1' additional if you have six or more eligible children **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.**

- 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 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 (\$25,000 if married), see the **Two-Earner/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.

----- Cut 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	Employee's Withholding Allowance Certificate ▶ 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.	OMB No. 1545-0074 2009
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1 Type or print 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.
City or town, state, and ZIP code		Note: If married, but legally separated, or spouse is a nonres alien, ck the 'Single' box.
		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).		5
6 Additional amount, if any, you want withheld from each paycheck.		6 \$
7 I claim exemption from withholding for 2009, and I certify that I meet both of the following conditions for exemption: • 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, enter '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 <small>(Form is not valid unless you sign it.) ▶</small>	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, claim certain credits, adjustments to income, or an additional standard deduction.

- 1 Enter an estimate of your 2009 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. (For 2009, you may have to reduce your itemized deductions if your income is over \$166,800 (\$83,400 if married filing separately). See *Worksheet 2* in Pub 919 for details.) **1** \$ _____
- 2 Enter:

\$11,400 if married filing jointly or qualifying widow(er) \$8,350 if head of household \$5,700 if single or married filing separately	}	2	\$ _____
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- 3 Subtract line 2 from line 1. If zero or less, enter '-0-' **3** \$ _____
- 4 Enter an estimate of your 2009 adjustments to income and any additional standard deduction (Pub 919) **4** \$ _____
- 5 Add lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 8* in Pub 919) **5** \$ _____
- 6 Enter an estimate of your 2009 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 \$3,500 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/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 \$50,000 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 - 9 below to calculate 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 2009. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2008. 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 — \$4,500	0	\$0 — \$6,000	0	\$0 — \$65,000	\$550	\$0 — \$35,000	\$550
4,501 — 9,000	1	6,001 — 12,000	1	65,001 — 120,000	910	35,001 — 90,000	910
9,001 — 18,000	2	12,001 — 19,000	2	120,001 — 185,000	1,020	90,001 — 165,000	1,020
18,001 — 22,000	3	19,001 — 26,000	3	185,001 — 330,000	1,200	165,001 — 370,000	1,200
22,001 — 26,000	4	26,001 — 35,000	4	330,001 and over	1,280	370,001 and over	1,280
26,001 — 32,000	5	35,001 — 50,000	5				
32,001 — 38,000	6	50,001 — 65,000	6				
38,001 — 46,000	7	65,001 — 80,000	7				
46,001 — 55,000	8	80,001 — 90,000	8				
55,001 — 60,000	9	90,001 — 120,000	9				
60,001 — 65,000	10	120,001 and over	10				
65,001 — 75,000	11						
75,001 — 95,000	12						
95,001 — 105,000	13						
105,001 — 120,000	14						
120,001 and over	15						