

Print your name as it appears on your social security card:

Print your current address (below)

Carefully enter your social security number

Different Marital Status, Withholding Allowances, and Additional Amounts may be used for federal and state tax withholding purposes as the individual employee sees fit to provide for the proper withholding of taxes.

Table with 4 columns: Marital Status, #Allowances, \$Withholdings, and Additional. Rows for Federal Tax and State Tax.

Marital Status 1 - Single 2 - Married

NOTE: If married, but legally separated, or a spouse is a nonresident alien, you must use a Single marital status. A form requesting that only additional amounts be withheld is an invalid W-4.

If your last name differs from that shown on your social security card, call 1-800-772-1213 for replacement card.

- I claim exempt from withholding for 2016 and certify that I meet both the following conditions.
•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

Empty rectangular box for exemption claim.

Do not fill this section out if the above section is used.

If you meet both conditions, write 'EXEMPT' in the box to the right. A claim for exemption is only valid for one calendar year and must be renewed before February 16 of the succeeding year.

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 >

Date>

NOTICES:

Nonresident aliens: You may not claim exempt on this form. When completing a W-4, regardless of your actual marital status, claim "single" marital status (code 1; federal and state).

Form W-4

Purpose: Complete Form W-4 so that your employer can withhold the correct amount of Federal and State income tax from your pay.

Instructions: If you are not exempt, complete the Personal Allowances Worksheet.

Tax Credits. You can take projected tax credits. For details on adjusting withholding for these and other credits, see Pub. 505, to see how to convert to allowances.

Head of Household. Generally, you may 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 E below.

Nonwage Income. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES. Otherwise, you may owe additional tax.

Two Earners/Two 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 W-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 prepared for the highest paying job and zero allowances are claimed for the others.

Personal Allowances Worksheet (optional)

- A Enter "1" for yourself if no one else can claim you as a dependent
B Enter "1" if: 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.)
D Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.
E Enter "1" if you will file as head of household on your tax return
F Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit (Note: Do not include child support payments. See Pub 503, Child Dependent Care Expenses, for details.)
G Child Tax Credit (including additional child tax credit): If your total income will be less than \$70,000 (\$100,000 if married), enter "2" for each eligible child. If your total income will be between \$70,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children.
H Add lines A through G and enter total here. Note: This amount may be different from the number of exemptions you claim on your return.

- 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 \$50,000 (\$20,000 if married) see the Two-Earner/Two-Job 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 in the Withholding Allowances column of Form W-4 at the top of this page. (over)

### Deductions and Adjustments Worksheet

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

<b>1</b>	Enter an estimate of your 2016 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess 10% (7.5% if either you or your spouse was born before January 2, 1952) of your income, and misc deductions. For 2016, you may have to reduce your itemized deductions if your income is over \$311,300 and your married filing jointly or qualifying widow(er); \$285,350 if you are head of household, \$259,400 if you are single and not head of household or qualifying widow(er); or \$155,650 if you are married filing separately. See Pub. 505 for details.	<b>1</b>	\$ _____
<b>2</b>	Enter: $\left\{ \begin{array}{l} \$12,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,250 \text{ if head of household} \\ \$6,300 \text{ if single or married filing separately} \end{array} \right\}$	<b>2</b>	\$ _____
		<b>3</b>	\$ _____
		<b>4</b>	\$ _____
<b>5</b>	<b>Add</b> lines 3 and 4 and enter the total. Include any amount for credits from <b>Worksheet 8</b> in Pub. 505.	<b>5</b>	\$ _____
<b>6</b>	Enter an estimate of your 2016 nonwage income (such as dividends or interest)	<b>6</b>	\$ _____
<b>7</b>	<b>Subtract</b> line 6 from line 5. Enter the result, but not less than "-0-"	<b>7</b>	\$ _____
<b>8</b>	<b>Divide</b> the amount on line 7 by \$4,050 and enter the result here. Drop any fraction	<b>8</b>	_____
<b>9</b>	Enter the number from the <b>Personal Allowances Worksheet</b> , line H, page 1	<b>9</b>	_____
<b>10</b>	<b>Add</b> lines 8 and 9 and enter the total here. If you plan to use the <b>Two-Earner/Two-Job Worksheet</b> , also enter this total on line 1 below. Otherwise, <b>stop here</b> and enter this total, Withholding Allowances, on pg.1.	<b>10</b>	_____

### Two-Earner/Two-Job Worksheet

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

<b>1</b>	Enter the number from line H, page 1 (or from line 10 above if you used the <b>Deductions and Adjustments Worksheet</b> )	<b>1</b>	_____
<b>2</b>	Use <b>Table 1</b> . However, if married filing jointly and highest paying job <= 65,000, do not enter more than 3	<b>2</b>	_____
<b>3</b>	If line 1 is <b>more than or equal to</b> line 2, subtract line 2 from line 1 and enter the result here. If zero, enter "-0-". Withholding Allowances here and on page 1. <b>Do not</b> use the rest of this worksheet	<b>3</b>	_____

**Note:** If line 1 is less than line 2, enter "-0-". Withholding Allowances on page 1. Complete lines 4-9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill.

<b>4</b>	Enter the number from line 2 of this worksheet	<b>4</b>	_____
<b>5</b>	Enter the number from line 1 of this worksheet	<b>5</b>	_____
<b>6</b>	<b>Subtract</b> line 5 from line 4	<b>6</b>	_____
<b>7</b>	Find the amount in <b>Table 2</b> below that applies to the <b>highest</b> paying job and enter it here	<b>7</b>	\$ _____
<b>8</b>	<b>Multiply</b> line 7 by line 6 and enter the result here. This is the additional annual withholding needed	<b>8</b>	\$ _____
<b>9</b>	Divide line 8 by the number of pay periods remaining in 2016. For example, divide by 25 if you are paid every two weeks and you complete this form in January 2016. Enter the result here and on Form W-4, page 1. This is the Additional Withholdings amount to be withheld from each paycheck	<b>9</b>	\$ _____

### Table 1: Two-Earner/Two-Job Worksheet

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 LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
\$0 - \$ 6,000	0	60,001 - 75,000	8	\$0 - \$9,000	0	110,001 - 125,000	8
6,001 - 14,000	1	75,001 - 80,000	9	6,001 - 16,000	1	125,001 - 140,000	9
14,001 - 25,000	2	80,001 - 100,000	10	16,001 - 25,000	2	140,001 and over	10
24,001 - 26,000	3	100,001 - 115,000	11	25,001 - 34,000	3		
26,001 - 33,000	4	115,001 - 130,000	12	34,001 - 43,000	4		
33,001 - 43,000	5	130,001 - 140,000	13	43,001 - 70,000	5		
43,001 - 49,000	6	140,001 - 150,000	14	70,001 - 85,000	6		
49,001 - 60,000	7	150,001 and over	15	85,001 - 110,000	7		

### Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
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 - \$75,000	\$610	\$0 - \$38,000	\$600
75,001 - 135,000	1,010	38,001 - 83,000	1,000
135,001 - 205,000	1,130	83,001 - 180,000	1,120
205,001 - 360,000	1,340	180,001 - 395,000	1,320
360,001 - 405,000	1,420	395,001 and over	1,580

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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.

