## Form W-4 (2009)

**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 2009 expires February 16, 2010. See Pub. 505, Tax Withholding and Estimated Tax.

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

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-earner/multiple job 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 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 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. 919, How Do I Adjust My Tax Withholding, 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. 919 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. 919 for details.

**Nonresident alien.** If you are a nonresident alien, see the Instructions for Form 8233 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2009. See Pub. 919, especially if your earnings exceed \$130.000 (Single) or \$180.000 (Married).

	me, or two-earner/multiple job situations.	as interest or \$130,000 (S	ingle) or \$180,000 (Married).		
	Personal Allowances Worksh	et (Keep for your records.)			
4	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent		A		
	<ul> <li>You are single and have only one job; or</li> </ul>		_		
3	Enter "1" if: { • You are married, have only one job, and your sp		} B		
	<ul> <li>Your wages from a second job or your spouse's w</li> </ul>	ges (or the total of both) are \$1,500	or less.		
,	Enter "1" for your <b>spouse.</b> But, you may choose to enter "-0-" if y	u are married and have either a	working spouse or		
	more than one job. (Entering "-0-" may help you avoid having too	tle tax withheld.)	<b>c</b>		
)	Enter number of <b>dependents</b> (other than your spouse or yourself)	ou will claim on your tax return	D		
	Enter "1" if you will file as <b>head of household</b> on your tax return (s	ee conditions under <b>Head of hou</b>	isehold above) . E		
:	Enter "1" if you have at least \$1,800 of child or dependent care $\epsilon$	penses for which you plan to cla	aim a credit F		
	(Note. Do not include child support payments. See Pub. 503, Child	and Dependent Care Expenses,	for details.)		
í	Child Tax Credit (including additional child tax credit). See Pub. 9	2, Child Tax Credit, for more info	rmation.		
	If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for e	ch eligible child; then less "1" if you have	e three or more eligible children.		
	<ul><li>If your total income will be between \$61,000 and \$84,000 (\$90,00</li></ul>	and \$119,000 if married), enter "	1" for each eligible		
_	child plus "1" additional if you have six or more eligible children		G		
	Add lines A through G and enter total here. (Note. This may be different fro				
	<ul> <li>If you plan to itemize or claim adjustments to i and Adjustments Worksheet on page 2.</li> </ul>	come and want to reduce your w	ithholding, see the <b>Deduction</b>		
	worksheets   If you have more than one job or are married and you a	d your spouse both work and the con	nbined earnings from all jobs excee		
	that apply. \$40,000 (\$25,000 if married), see the <b>Two-Earners/Mul</b>				
	<ul> <li>If neither of the above situations applies, stop he</li> </ul>	re and enter the number from line	H on line 5 of Form W-4 below		
	tment of the Treasury al Revenue Service  Employee's Withholding  Whether you are entitled to claim a certain num subject to review by the IRS. Your employer may	er of allowances or exemption from w	vithholding is $20009$		
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 ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate  Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" b  4 If your last name differs from that shown on your social security ca  check here. You must call 1-800-772-1213 for a replacement card. ▶			
	City or town, state, and ZIP code				
5	Total number of allowances you are claiming (from line <b>H</b> above <b>c</b>	from the applicable worksheet o			
6	Additional amount, if any, you want withheld from each paychecl		6 \$		
7	I claim exemption from withholding for 2009, and I certify that I m	et both of the following condition	s 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 be	cause I expect to have <b>no</b> tax lia	bility.		
	If you meet both conditions, write "Exempt" here		7		
Inde	er penalties of perjury, I declare that I have examined this certificate and to the b	st of my knowledge and belief, it is true	, correct, and complete.		
	oloyee's signature n is not valid unless you sign it.) ▶	ı	Date ▶		
8	Employer's name and address (Employer: Complete lines 8 and 10 only if send		10 Employer identification number (I		
-	Employer a frame and address (Employer, Complete into a drie 10 only it self	.g to the fitter,	Improyor administration number (i		

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.)  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  3 Subtract line 2 from line 1. If zero or less, enter "-0-" 4 Enter an estimate of your 2009 adjustments to income and any additional standard deduction. (Pub. 919).  5 Add lines 3 and 4 and enter the total. (Include any amount for credits from Worksheet 8 in Pub. 919.).  6 Enter an estimate of your 2009 nonwage income (such as dividends or interest).  7 Subtract line 6 from line 5. If zero or less, enter "-0-"  8 Divide the amount on line 7 by \$3,500 and enter the result here. Drop any fraction  9 Enter the number from the Personal Allowances Worksheet, line H, page 1.  9 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet,	Form	W-4 (2009)		Page Z		
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.)  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  3 Subtract line 2 from line 1. If zero or less, enter "-0-" 4 Enter an estimate of your 2009 adjustments to income and any additional standard deduction. (Pub. 919).  5 Add lines 3 and 4 and enter the total. (Include any amount for credits from Worksheet 8 in Pub. 919.).  6 Enter an estimate of your 2009 nonwage income (such as dividends or interest).  7 Subtract line 6 from line 5. If zero or less, enter "-0-"  8 Divide the amount on line 7 by \$3,500 and enter the result here. Drop any fraction  9 Enter the number from the Personal Allowances Worksheet, line H, page 1.  9 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet,		Deductions and Adjustments Worksheet				
2 Enter: \$ 8,350 if head of household \$ 5,700 if single or married filing separately  3 Subtract line 2 from line 1. If zero or less, enter "-0-" 3 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Not	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				
4 Enter an estimate of your 2009 adjustments to income and any additional standard deduction. (Pub. 919)	2	Enter: { \$ 8,350 if head of household }	2	\$		
5 Add lines 3 and 4 and enter the total. (Include any amount for credits from Worksheet 8 in Pub. 919.)  6 Enter an estimate of your 2009 nonwage income (such as dividends or interest)  7 Subtract line 6 from line 5. If zero or less, enter "-0-"  8 Divide the amount on line 7 by \$3,500 and enter the result here. Drop any fraction  9 Enter the number from the Personal Allowances Worksheet, line H, page 1  10 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet,	3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$		
6 Enter an estimate of your 2009 nonwage income (such as dividends or interest)	4	Enter an estimate of your 2009 adjustments to income and any additional standard deduction. (Pub. 919)	4	\$		
7 Subtract line 6 from line 5. If zero or less, enter "-0-"	5	Add lines 3 and 4 and enter the total. (Include any amount for credits from Worksheet 8 in Pub. 919.)	5	\$		
7 Subtract line 6 from line 5. If zero or less, enter "-0-"	6	Enter an estimate of your 2009 nonwage income (such as dividends or interest)	6	\$		
8 Divide the amount on line 7 by \$3,500 and enter the result here. Drop any fraction	7	7 Subtract line 6 from line 5. If zero or less, enter "-0-"				
<ul> <li>9 Enter the number from the Personal Allowances Worksheet, line H, page 1</li></ul>			8	-		
10 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet,	9	9 Enter the number from the Personal Allowances Worksheet, line H, page 1				
also enter this total on line 1 below. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1 <b>10</b>	10	10				

	Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.)					
Note	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 <b>Deductions and Adjustments Worksheet</b> )	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						
	3					
Note	ulate	the additional				
	withholding amount necessary to avoid a year-end tax bill.					
4	Enter the number from line 2 of this worksheet					
5	Enter the number from line 1 of this worksheet					
6	<b>Subtract</b> 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						
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					

Table 1					Table 2			
Married Filing Jointly		All Other	's	Married Filing Jointly All Oth		All Others	rs	
If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	
\$0 - \$4,500 4,501 - 9,000 9,001 - 18,000 18,001 - 22,000 22,001 - 26,000 26,001 - 32,000 32,001 - 38,000 46,001 - 55,000 60,001 - 65,000 65,001 - 65,000 65,001 - 75,000 75,001 - 95,000 95,001 - 105,000 105,001 - 120,000	0 1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$0 - \$6,000 6,001 - 12,000 12,001 - 19,000 19,001 - 26,000 26,001 - 35,000 35,001 - 50,000 50,001 - 65,000 80,001 - 90,000 90,001 - 120,000 120,001 and over	0 1 2 3 4 5 6 7 8 9	\$0 - \$65,000 65,001 - 120,000 120,001 - 185,000 185,001 - 330,000 330,001 and over	\$550 910 1,020 1,200 1,280	\$0 - \$35,000 35,001 - 90,000 90,001 - 165,000 165,001 - 370,000 370,001 and over	\$550 910 1,020 1,200 1,280	
120,001 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. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. 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 also 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 using it 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.