## Form W-4 (2015)

**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 2015 expires February 16, 2016. 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 \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

**Exceptions.** An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

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 2015. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

	Personal Allowances worksneet (Keep for your records.)							
Α	Enter "1" for yourself if no one else can claim you as a dependent	Α						
	You are single and have only one job; or							
В	Enter "1" if:   You are married, have only one job, and your spouse does not work; or	В						
	<ul> <li>Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>							
С	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.)	С						
D	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return	D						
E	Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above)							
F	Enter "1" if you have at least \$2,000 of <b>child or dependent care expenses</b> 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 \$65,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you								
	have two to four eligible children or less "2" if you have five or more eligible children.							
	• If your total income will be between \$65,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child	G						
Н	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.)	• н						
	If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deduct 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 earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet 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 to your employer. Keep the top part for your records.  Separate here and give Form W-4 to your employer. Keep the top part for your records.	the combined on page 2 to						
	<b>W</b> Employee's Withholding Allowance Certificate OMB No. 1	1545-0074						
For De Inte	V V	)15						
F	irst Name, Middle initial Last name Last Name 2 Your social security no 123-45-67							
_	Home address (number and street or rural route)							
Н	10me address  3 Single Married but withhold at higher Single Married or spouse is a nonresident alien, check the							
_	City or town, state, and ZIP code							
C	City, State and Zip Code Check here. You must call 1-800-772-1213 for a replaceme							
_	5 Total number of allowances y above or from the applicable worksheet on page 2) 5							
	6 Additional amount, if any, you Pick each paycheck	\$						
	7 I claim exemption from withhod marital discertify that I meet by Pickallowance and							
	Last year I had a right to a r status     al income tax withheld b additional withholding							
	This year I expect a refund of an recommended tax withheld because I e or claim exempt if							
	If you meet both conditions, write "Exempt" here							
Un	ider penalties of perjury, I declare that I have examined this certificate and, to the best ormy knowledge and benef, it is true, correct, and d	complete.						

EMPLOYEE signature here

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)

date

and

Date o

Employee's signature

(This form is not valid unless you sign it.) a

Form W-4 (2015) Page **2** 

Deductions and Adjustments Worksheet											
<b>Note.</b> Use this worksheet <i>only</i> if you plan to itemize deductions or claim certain credits or adjustments to income.											
1	Enter an estimate of your 2015 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1951) of your income, and miscellaneous deductions. For 2015, you may have to reduce your itemized deductions if your income is over \$309,900 and you are married filing jointly or are a qualifying widow(er); \$284,050 if you are head of household; \$258,250 if you are single and not							1 \$			
	\$12,600 if married filing jointly or qualifying widow(er)										
•		9,250 if head		alliying widow	v(er)			2 \$			
2				rotoly				2 \$			
2	\$6,300 if single or married filing separately  Subtract line 2 from line 1. If zero or less, enter "-0-"										
3 4							-				
<del>4</del> 5	Enter an estimate of your 2015 adjustments to income and any additional standard deduction (see Pub. 505)  4 \$  Add lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to										
5	14" 11" A"										
6	·							5 <u>ψ</u> 6 \$			
7								σ <u>ψ</u> 7 \$			
8	Divide the amount on line 7 by \$4,000 and enter the result here. Drop any fraction										
9					t, line H, page 1			9 —			
10					the <b>Two-Earners/Mul</b>			<b>—</b>			
					d enter this total on Fo			10			
					: (See Two earners o						
Note			the instructions under			or manapie j	0.00 0.1 pa	90 11/			
1		-		•	ed the <b>Deductions and A</b>	diustments Wo	orksheet)	1			
2			. • .	-		=	•	_			
	Find the number in <b>Table 1</b> below that applies to the <b>LOWEST</b> paying job and enter it here. <b>However,</b> if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3"										
3		ore than or	equal to line 2. subti		om line 1. Enter the re		ero. enter				
•					of this worksheet			3			
Note.			· -		age 1. Complete lines			_			
			olding amount necess			J					
4	Enter the nun	nber from line	2 of this worksheet			4					
5						5					
6								6			
7	Find the amo	unt in <b>Table 2</b>	2 below that applies to	the <b>HIGHE</b>	ST paying job and ente	r it here .		7 \$			
8					additional annual withh			8 \$			
9	Divide line 8 b	y the number	of pay periods remainir	ng in 2015. Fo	r example, divide by 25	if you are paid	every two				
					nere are 25 pay periods						
	the result here			is is the addit	ional amount to be withh			9 \$			
		Tab	le 1			Tal	ble 2				
ı	Married Filing Jointly		All Other	S	Married Filing .	Jointly	All Other		rs		
	s from <b>LOWEST</b> ob 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 paying job a		Enter on line 7 above		
	\$0 - \$6,000	0	\$0 - \$8,000	0	\$0 - \$75,000	\$600		- \$38,000	\$600		
	01 - 13,000 01 - 24,000	1 2	8,001 - 17,000 17,001 - 26,000	1 2	75,001 - 135,000 135,001 - 205,000	1,000 1,120		- 83,000 - 180,000	1,000 1,120		
24,0	01 - 26,000	3	26,001 - 34,000	3	205,001 - 360,000	1,320	180,001	- 395,000	1,320		
	01 - 34,000 01 - 44,000	4 5	34,001 - 44,000 44,001 - 75,000	4 5	360,001 - 405,000	1,400	395,001 a	and over	1,580		
44,0	01 - 50,000	6	75,001 - 85,000	6 7	405,001 and over	1,580					
	01 - 65,000 01 - 75,000	7 8	85,001 - 110,000 110,001 - 125,000	7 8							
	01 - 75,000	9	125,001 - 125,000	9							
	01 - 100,000	10	140,001 and over	10							
	01 - 115,000 01 - 130,000	11 12									
130,0	01 - 140,000 01 - 150,000	13 14									

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.

15

150,001 and over

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.