## Form W-4 (2019)

Future developments. For the latest information about any future developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

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. You may claim exemption from withholding for 2019 if both of the following apply. • For 2018 you had a right to a refund of all federal income tax withheld because you had no tax liability, Worksheet before beginning. and • For 2019 you expect a refund of all federal income tax large amount of nonwage withheld because you expect to income not subject to have no tax liability. If you're exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form estimated tax payments using to validate it. Your exemption for 2019 expires February 17, 2020. See Pub. 505, Tax Withholding and Estimated Tax, you can use the Deductions, to learn more about whether you qualify for exemption from withholding.

General Instructions If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for

a more complicated tax situation, such as if you have a Instructions working spouse, more than one job, or a large amount of nonwage income not subject to withholding outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2019. If you use the calculator, you don't need to complete any of the worksheets for Form W-4. Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you status. Line E. Child tax credit. might owe a penalty. Filers with When you file your tax return, multiple jobs or working one job at a time, or if you're married filing jointly and your spouse is also working, read all of December 31, must be your of the instructions including the dependent who lives with you instructions for the Two-Earners/Multiple Jobs Nonwage income. If you have a withholding, such as interest or dividends, consider making Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, Adjustments, and Additional Income Worksheet on page 3 or the calculator at www.irs.gov/W4App to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at you should adjust your

# using this calculator if you have Specific

Personal Allowances Worksheet Complete this worksheet on page 3 first to determine the number of withholding allowances to claim. Line C. Head of household please note: Generally, you may claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing you may be eligible to claim a spouses. If you have more than child tax credit for each of your eligible children. To qualify, the child must be under age 17 as for more than half the year, and must have a valid social security number. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return. Line F. Credit for other dependents. When you file your tax return, you may be eligible to claim a credit for other dependents for whom a child tax credit can't be claimed, such as a qualifying www.irs.gov/W4App to find out if child who doesn't meet the age or social security number

withholding for 2019 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages. You can also use the calculator at www.irs.gov/W4App to determine your tax withholding more accurately. Consider

4P. Nonresident alien. If you're credit, or a qualifying relative. a nonresident alien, see Notice To learn more about this credit, 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

withholding on Form W-4 or W- requirement for the child tax see Pub. 972. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total

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		1		122
1 Your first name and middle initial		Last name		2 Your social
Olonyl Horacio		Landeros		security Number
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Home address (number and street or rural route)		3. 3.   Single Married Married, but withhold at higher		
Tierra prometida, bloquera san antonio 1 c arriba 1 c al sur		Single rate <b>Nota:</b> Note: If married filing separately, check "Married, but w ithhold at higher Single rate."		
City or town, state, and ZIP code 505		4 If your last name differs from that shown on your social security card, check here. You must call 800-772-		
		1213 for a replacement card. ▶		
<ul> <li>6 Additional amount, if any, you want with 7 I claim exemption from withholding for 2 I following conditions for exemption.</li> <li>Last year I had a right to a refund had no tax liability, and</li> <li>This year I expect a refund of all to have no tax liability. If you meet</li> </ul>	019, and I certify that I of all federal income	e tax w ithheld because		
Si cumple con ambas condiciones, escriba	a "Exempt" (Exento)	aquí		
Under penalties of perjury, I deck knowledge and belief, it is true, co unless you sign it).	orrect, and comp		signature (This fo	•
8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)	9 First date of empl 23/02/2009	oyment E	Employer identification	on number (EIN)

income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return. Line G. Other credits. You may be able to reduce the tax withheld from your paycheck if you expect to claim other tax credits, such as tax credits for education (see Pub. withhold on all jobs using 970). If you do so, your paycheck will be larger, but the amount of any refund that you receive when you file your tax return will be smaller. Follow the paying job in your family and instructions for Worksheet 1-6 in Pub. 505 if you want to reduce your withholding to take jobs. For example, if you earn these credits into account. Enter "-0-" on lines E and F if you use Worksheet 1-6.

#### Deductions, Adjustments, and Additional Income Worksheet

Complete this worksheet to determine if you're able to reduce the tax withheld from your paycheck to account for your itemized deductions and other adjustments to income, such as IRA contributions. If you do so, your refund at the end of the year will be smaller, but your paycheck will be larger. You're not required to complete this worksheet or reduce your withholding if you don't wish to do so. You can also use this worksheet to figure out how much to increase the tax withheld from your paycheck if you have a large amount of nonwage income not subject to withholding, such as interest or dividends. Another option is to take these items into account and make your withholding more accurate by using the calculator at www.irs.gov/W4App. If you use the calculator, you don't need

don't complete this worksheet, you might have too little tax withheld. If so, you will owe tax when you file your tax return and might be subject to a penalty. Figure the total number of allowances you're entitled to claim and any additional amount of tax to worksheets from only one Form consecutive days. Employers W-4. Claim all allowances on the W-4 that you or your spouse file for the highest claim zero allowances on Forms W-4 filed for all other \$60,000 per year and your spouse earns \$20,000, you should complete the worksheets to determine what to enter on lines 5 and 6 of your Form W-4, and your spouse should enter zero ("-0-") on lines 5 and 6 of his or for a newly hired employee. her Form W-4. See Pub. 505 for details. Another option is to use the calculator at www.irs.gov/W4App to make your withholding more accurate. Tip: If you have a working spouse and your incomes are similar, you can check the "Married, but withhold at higher Single rate" box instead of using this worksheet. If you choose this option, then each spouse should fill out the Personal Allowances Worksheet and check the "Married, but withhold at higher Single rate" box on Form W-4, but only one spouse should claim any allowances for credits or fill out employer's service for at least the Deductions, Adjustments, and Additional Income Worksheet.

#### Instructions for Employer

Employees, do not complete

and 10 to comply with the new hire reporting requirement for a newly hired employee. A newly hired employee is an employee who hasn't previously been employed by the employer, or who was previously employed by the employer but has been separated from such prior employment for at least 60 should contact the appropriate State Directory of New Hires to find out how to submit a copy of the completed Form W-4. For information and links to each designated State Directory of New Hires (including for U.S. territories), go to www.acf.hhs.gov/css/employers. If an employer is sending a copy of Form W-4 to a designated State Directory of New Hires to comply with the new hire reporting requirement complete boxes 8, 9, and 10 as follows. Box 8. Enter the employer's name and address. If the employer is sending a copy of this form to a State Directory of New Hires, enter the address where child support agencies should send income withholding orders. Box 9. If the employer is sending a copy of this form to a State Directory of New Hires, enter the employee's first date of employment, which is the date services for payment were first performed by the employee. If the employer rehired the employee after the employee had been separated from the 60 days, enter the rehire date. Box 10. Enter the employer's employer identification number (EIN).

to complete any of the worksheets for Form W-4.

### Two-Earners/Multiple Jobs Worksheet

Complete this worksheet if you have more than one job at a time or are married filing jointly and have a working spouse. If you

box 8, 9, or 10. Your employer will complete these boxes if necessary. New hire reporting. Employers are required by law to report new employees to a designated State Directory of New Hires. Employers may use Form W-4, boxes 8, 9,