

Each employee must file this Iowa W-4 with his/her employer. Do not claim more allowances than necessary or you will not have enough tax withheld. You may file a new W-4 at any time if the number of your allowances increases. You must file a new W-4 within 10 days if the number of allowances previously claimed by you decreases.

Penalties apply for willfully supplying false information or for willful failure to supply information, which would reduce the withholding allowances. If you file as exempt from withholding and you incur an income tax liability, you may be subject to a penalty for underpayment of estimated tax.

Marital Status: Single (or married but legally separated) ☐ Married ☐

Print your full name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

Home address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Exemption from withholding**

If you do not expect to owe any Iowa income tax and have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here \_\_\_\_\_ and the year effective here \_\_\_\_\_.

Nonresidents may not claim this exemption.

Check this box if you are claiming an exemption from Iowa income tax as a military spouse based on the Military Spouses Residency Relief Act of 2009 or the Veterans Benefits and Transition Act of 2018 ☐

If claiming the military spouse exemption, enter your state of domicile or residence here \_\_\_\_\_

**If you are not exempt, complete the following:**

1. Personal allowances..... 1. \_\_\_\_\_
2. Allowances for dependents. You may claim 1 allowance for each dependent you claim on your Iowa income tax return. .... 2. \_\_\_\_\_
3. Allowances for itemized deductions. See instructions. .... 3. \_\_\_\_\_
4. Allowances for adjustments to income. Estimate allowable adjustments to income for payments such as an IRA, Keogh, or SEP; penalty on early withdrawal of savings; alimony paid; and student loan interest, which are reflected on the IA 1040. Divide this amount by \$600, round to the nearest whole number, and enter on line 4. .... 4. \_\_\_\_\_
5. Allowances for child and dependent care credit. .... 5. \_\_\_\_\_
6. **Total allowances.** Add lines 1 through 5. .... 6. \_\_\_\_\_
7. Additional amount, if any, you want deducted each pay period. .... 7. \_\_\_\_\_

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete.

Employee signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Employers:** The employer must maintain records of the W-4s. If the employee is claiming more than 22 withholding allowances or is claiming exemption from withholding when wages are expected to exceed \$200 per week, complete the information below and within 90 days send a copy to: Compliance Services, Iowa Department of Revenue, PO Box 10456, Des Moines, Iowa 50306-0456.

Employer name: \_\_\_\_\_

Federal Employer Identification Number (FEIN): \_\_\_\_\_

Employer address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Questions about Iowa taxes:**

Call Taxpayer Services at 515-281-3114 or 800-367-3388 or email [idr@iowa.gov](mailto:idr@iowa.gov).