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).

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a Enter "1" iff. • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • You are married, have only one job, and your spouse of the total of both) are \$1,500 or less. C Enter "1" if or 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.) . C D Enter number of dependents (other than your spouse or yourself) you will claim on your tax return . D Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above) . E Enter "1" if you have at least \$1,800 of child or dependent care expenses 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.) 3 Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, from rer information. • If your total income will be less than \$\$1,000 (s90,000 if married), enter "2" for each eligible child then the public of		Personal Allowances Workshe	et (Keep for	your records.)			
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Employee's Withholding Allowance Certificate Department of the Treasury Internal Revenue Service Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box. Type or print your first name and middle initial. Last name L			re and enter th	e number from lin	e H on line 5 of Fo	orm W-4 below.	
subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS. 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" box. City or town, state, and ZIP code 4 If your last name differs from that shown on your social security card check here. You must call 1-800-772-1213 for a replacement card. 5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) 6 Additional amount, if any, you want withheld from each paycheck 7 I claim exemption from withholding for 2009, and I certify that I meet both of the following conditions 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 expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here 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 Form is not valid unless you sign it.)	Forr	W-4 Employee's Withholding	Allowan	ce Certific	ate	OMB No. 1545-0074	
Home address (number and street or rural route) 3		attribute of the freasury					
Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box. City or town, state, and ZIP code 4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ 5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) 6 Additional amount, if any, you want withheld from each paycheck 7 I claim exemption from withholding for 2009, and I certify that I meet both of the following conditions 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 because I expect to have no tax liability. If you meet both conditions, write "Exempt" here	1	Type or print your first name and middle initial. Last name			2 Your social sec	curity number	
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6 Additional amount, if any, you want withheld from each paycheck		only of torm, outer, and In occur					
Additional amount, if any, you want withheld from each paycheck 7 I claim exemption from withholding for 2009, and I certify that I meet both of the following conditions 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 because I expect to have no tax liability. If you meet both conditions, write "Exempt" here	5	Total number of allowances you are claiming (from line H above o	r from the appli	cable worksheet	on page 2) 5		
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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. If you meet both conditions, write "Exempt" here		Additional amount, if any, you want withhold from each payorlook					
This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here	-						
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 Form is not valid unless you sign it.) Date	·						
Employee's signature Form is not valid unless you sign it.) ▶ Date ▶		If you meet both conditions, write "Exempt" here		• [7		
Form is not valid unless you sign it.) ▶ Date ▶	Und	er penalties of perjury, I declare that I have examined this certificate and to the be	st of my knowledg	ge and belief, it is tru	e, correct, and compl	ete.	
8 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)							
	0	Employer's name and address (Employer: Complete lines 8 and 10 only if sending					

1 01111	W-4 (2009)		Page 2			
	Deductions and Adjustments Worksheet					
Not 1	Note. Use this worksheet only if you plan to itemize deductions, claim certain credits, adjustments to income, or an additional standard deduction. 1 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-"	3	\$			
4	Enter an estimate of your 2009 adjustments to income and any additional standard deduction. (Pub. 919)	4	\$			
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from Worksheet 8 in Pub. 919.)	5	\$			
6	6 Enter an estimate of your 2009 nonwage income (such as dividends or interest)					
l .	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	8				
9	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, also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10				

Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on p	Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.)				
Note. Use this worksheet <i>only</i> 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 Deductions and Adjustments Worksheet)	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 If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter					
"-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3				
Note. If line 1 is less than line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4-9 below to calcu	late	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 Subtract 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	\$			
Divide line 8 by the number of pay periods remaining in 2009. For example, divide by 26 if you are paid					
every two weeks and you complete this form in December 2008. Enter the result here and on Form W-4,	•	Φ.			
line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$			

Table 1				lable 2			
Married Filing Jointly		All Others		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 HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST 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 38,001 - 46,000 46,001 - 55,000 55,001 - 60,000 60,001 - 65,000 65,001 - 75,000 75,001 - 95,000 95,001 - 105,000 105,001 - 120,000 120,001 and over	0 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	\$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 65,001 - 80,000 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

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