Form W-4 (2002)

Purpose. Complete Form W-4 so your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

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 2002 expires February 16, 2003. See Pub. 505, Tax Withholding and Estimated Tax.

Note: You cannot claim exemption from withholding if (a) your income exceeds \$750 and includes more than \$250 of unearned income (e.g., 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 adjust your withholding allowances based on itemized deductions, certain credits, adjustments to

income, or two-earner/two-job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances.

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 line F below.

ing individuals. See line E below.

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.

Two earners/two 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.

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 dollar amount you are having withheld compares to your projected total tax for 2002. See Pub. 919, especially if you used the Two-Earner/Two-Job Worksheet on page 2 and your earnings exceed \$125,000 (Single) or \$175,000 (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 for a new social security card.

	luctions, certain credits, adjustments to	dditional tax.							
	Personal Allowances Workshe	et (Keep for you	r records.)						
Α	Enter "1" for yourself if no one else can claim you as a dependent			A					
	You are single and have only one job; or)					
В	Enter "1" if: \ • You are married, have only one job, and your sp	ouse does not	work; or	} в					
	 Your wages from a second job or your spouse's wages 	ages (or the tota	l of both) are \$1,00	00 or less.					
С	Enter "1" for your spouse . But, you may choose to enter "-0-" if y	ou are married	and have either a	a working spouse or					
	more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)								
D		Enter number of dependents (other than your spouse or yourself) you will claim on your tax return							
Ε		1" if you will file as head of household on your tax return (see conditions under Head of household above) . E							
F Enter "1" if you have at least \$1,500 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								
G Child Tax Credit (including additional child tax credit):									
 If your total income will be between \$15,000 and \$42,000 (\$20,000 and \$65,000 if married), enter "1" for each eligible child plus 1 additional if you have three to five eligible children or 2 additional if you have six or more eligible children. 									
	if you have three to five eligible children or 2 additional if you have six or more eligible children. If your total income will be between \$42,000 and \$80,000 (\$65,000 and \$115,000 if married), enter "1" if you have one or two eligible children,								
	"2" if you have three eligible children, "3" if you have four eligible children, or "	'4" if you have five	or more eligible child	dren. G					
Н	Add lines A through G and enter total here. Note: This may be different from the	ne number of exer	nptions you claim on	n your tax return. 🕨 📙					
	 If you plan to itemize or claim adjustments to 	income and w	ant to reduce you	r withholding, see the Deductio i					
	For accuracy, and Adjustments Worksheet on page 2.								
	worksheets • If you have more than one job or are married from all jobs exceed \$35,000, see the Two-Ea								
	that apply. withheld.	111e1/1 WO-30b	worksneet on pa	age 2 to avoid having too little to					
	• If neither of the above situations applies, stop h	nere and enter t	he number from li	ine H on line 5 of Form W-4 helo					
	artment of the Treasury			te OMB No. 1545-0010					
1 1	Type or print your first name and middle initial Last name	reduction Act Notice, see page 2. 2 Your social security number							
•	Type of print your hist hame and middle middle Last hame			2 Toda Social Security Humber					
	Home address (number and street or rural route)								
	Home address (number and street of fural fourte)	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								
	only of town, state, and zir code	4 If your last name differs from that on your social security card, check here. You must call 1-800-772-1213 for a new card. ▶							
_									
5	, , , , , , , , , , , , , , , , , , ,								
6	Additional amount, if any, you want withheld from each paycheck								
7 I claim exemption from withholding for 2002, and I certify that I meet both of the following conditions for exemption from withholding for 2002, and I certify that I meet both of the following conditions for exemption from withholding for 2002, and I certify that I meet both of the following conditions for exemption from withholding for 2002, and I certify that I meet both of the following conditions for exemption from withholding for 2002, and I certify that I meet both of the following conditions for exemption from withholding for 2002, and I certify that I meet both of the following conditions for exemption from withholding for 2002, and I certify that I meet both of the following conditions for exemption from the following conditions for exemptions for exemption from the following conditions for exemption from the following conditions for exemption from the following conditions for exemption from the following co									
	 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. 								
	· · · · · · · · · · · · · · · · · · ·	-		7					
Unc	If you meet both conditions, write "Exempt" here								
Em (Fo	ployee's signature m is not valid	wances claimed e	·	an entitled to claim exempt status.					
	ess you sign it.) Farally of a good address (Farally or Consolute lines 0 and 10 and if a good 10 and if a	li t th 1DC \	Date ►	10 Faralanca id. 115 11					
8	Employer's name and address (Employer: Complete lines 8 and 10 only if send	ling to the IRS.)	9 Office code	10 Employer identification number					
			(optional)						

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	Deductions and Ad	justments Worksheet						
Note:	e: Use this worksheet only if you plan to itemize deductions, claim certain credits, or claim adjustments to incore Enter an estimate of your 2002 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 2002, you may have to reduce your itemized deductions if your income				002 tax return.			
	is over \$137,300 (\$68,650 if married filing separately). See W o	orksheet 3 in Pub. 919 for details.)	1	\$				
	\$7,850 if married filing jointly or qualifying widow(e	· · · · · · · · · · · · · · · · · · ·						
_	\$6,900 if head of household	´ l	2	\$				
2	Enter: \$4,700 if single							
	\$3,925 if married filing separately	J						
3	Subtract line 2 from line 1. If line 2 is greater than line 1, enter	er "-0-"	3	\$				
4	Enter an estimate of your 2002 adjustments to income, including alimony, de		4	\$				
5	Add lines 3 and 4 and enter the total. Include any amount for credits from Worksheet 7 in Pub. 919							
6	Enter an estimate of your 2002 nonwage income (such as divi		5 6	\$				
7	Subtract line 6 from line 5. Enter the result, but not less than		7	\$				
	Divide the amount on line 7 by \$3,000 and enter the result he		8					
8								
9	Enter the number from the Personal Allowances Worksheet		9	-				
10	Add lines 8 and 9 and enter the total here. If you plan to use the enter this total on line 1 below. Otherwise, stop here and ent	ne I Wo-Earner/ I Wo-Job Worksneet, also er this total on Form W-4 line 5, page 1	10					
		o-Job Worksheet						
	Use this worksheet only if the instructions under line H on p	-						
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	. 3 63	2					
3	If line 1 is more than or equal to line 2, subtract line 2 from	·						
	"-0-") and on Form W-4, line 5, page 1. Do not use the rest of		3					
Note	,							
	calculate the additional withholding amount necessary to a	void a year end tax bill.						
4	Enter the number from line 2 of this worksheet	4						
5	Enter the number from line 1 of this worksheet	5						
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	\$				
9	Divide line 8 by the number of pay periods remaining in 2002. For example, divide by 26 if you are paid							
every two weeks and you complete this form in December 2001. Enter the result here and on Form W-4,								
	line 6, page 1. This is the additional amount to be withheld from	om each paycheck	9	\$				
	Table 1: Two-Earner	r/Two-Job Worksheet						
	Married Filing Jointly	All Others	All Others					
	s from LOWEST Enter on If wages from LOWEST Enter on lob are— line 2 above paying job are— line 2 above	If wages from LOWEST Enter on If wages paying job are— line 2 above paying job			Enter on line 2 above			
	- \$4,000 0 44,001 - 50,000 8		1 - 95		8			
	- 9,000	6,001 - 11,000 1 95,00 11,001 - 17,000 2 110,00	1 - 110 1 and o		9 10			
15,001	- 20,000	17,001 - 23,000 3						
	- 25,000 4 80,001 - 95,000 12 - 32,000 5 95,001 - 110,000 13	23,001 - 28,000 4 28,001 - 38,000 5						
32,001	- 38,000 6 110,001 - 125,000 14	38,001 - 55,000 6						
38,001	- 44,000 7 125,001 and over 15	55,001 - 75,000 7						
	Table 2: Two-Earner	r/Two-Job Worksheet						
	Married Filing Jointly	All Others						
	If wages from HIGHEST Enter on paying job are— line 7 above		Enter or ine 7 al					
	\$0 - \$50,000 \$450	\$0 - \$30,000	\$450					

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, and the District of Columbia for use in administering their tax laws, and using it in the National Directory of New Hires.

800

900

1,050

1,150

50,001 - 100,000

100,001 - 150,000

150,001 - 270,000

270,001 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.

800

900

1,050

1,150

30,001 - 70,000

70,001 - 140,000

140,001 - 300,000

300,001 and over .

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 46 min.; Learning about the law or the form, 13 min.; Preparing the form, 59 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. Do not send the tax form to this address. Instead, give it to your employer.

