Form W-4 (2017)

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 2017 expires February 15, 2018. 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 can't claim exemption from withholding if your total 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.

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

The exceptions don't apply to supplemental wages greater than \$1,000,000.

Basic instructions. If you aren't 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 2017. 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.

Form W-4 (2017)

Cat. No. 10220Q

		Persona	I Allowances Works	heet (Keep fo	or your records.)			
Α	Enter "1" for yourself if	no one else can c	laim you as a dependent				A	
	(• You'r	e single and have	e only one job; or)	_	
В	Enter "1" if:	e married, have o	only one job, and your spo	ouse doesn't wo	ork; or	} .	В	
			ond job or your spouse's v				_	
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	u avoid having too little ta	ax withheld.) .			с	
D	Enter number of dependents (other than your spouse or yourself)			you will claim on your tax return				
E	Enter "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 \$2,000 of child or dependent care							
(Note: Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)						_		
G								
	• If your total income will be less than \$70,000 (\$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	0 and \$119,000 if married), enter "1" for each eligible child. G						
Н	Add lines A through G and	rom the number	rom the number of exemptions you claim on your tax return.) ▶ H					
• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see						holding, see the	Deductions	
	For accuracy, and Adjustments Worksheet on page 2.					J.		
		or are married and you and your spouse both work and the combined						
	that apply. to avoid having too little tax withheld.				married), see the Two-Earners/Multiple Jobs Worksheet on page 2			
	• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.							
	- 11 116	ettilei oi tile above	e situations applies, stop in	ere and enter th	e number from line r	on line 3 of For	III VV-4 Delow.	
		parate here and o	give Form W-4 to your en	nployer. Keep th	ne top part for your	records		
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