## Form W-4 (2010)

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 2010 expires February 16, 2011. See Pub. 505, Tax Withholding and Estimated

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 his or her 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-earners/multiple inhe 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.

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 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-

Head of household. Generally, you may claim head of 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 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. 919 to see how the amount you are having withheld compares to your projected total tax for 2010. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Jobo	Situations.		1040-ES, Estimated	Tax for Individuals.			
		Perso	onal Allowances \	Worksheet (Keep for your records.)			
Α	Enter "1" for <b>you</b>	urself if no one else can claim you a	as a dependent			<b>A</b> 0	
В	<ul> <li>You are single and have only one job; or</li> <li>You are married, have only one job, and your spouse does not work; or B</li> <li>Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>					B <u>1</u>	
С	Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Enterin may help you avoid having too little tax withheld.)					ering "-0-" <b>C</b> <u>0</u>	
D	Enter number of	dependents (other than your spou	I claim on your tax return		<b>D</b> 0		
Е	Enter "1" if you v	vill file as <b>head of household</b> on y	our tax return (see cor	nditions under Head of household above)		E <u>1</u>	
F Enter "1" if you have at least \$1,800 of <b>child or dependent care expenses</b> for wh ( <b>Note</b> . Do <b>not</b> include child support payments. See Pub. 503, Child and Dependent							
G	<ul> <li>Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.</li> <li>If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children.</li> <li>If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if have six or more eligible children.</li> </ul>						
н	Add lines A thro	ugh G and enter total here. ( <b>Note</b> . <sup>-</sup>	This may be different for	rom the number of exemptions you claim on	your tax return.)	<b>H</b> 3	
	For accuracy, complete all worksheets that apply.	page 2.  If you have more than one job (\$32,000 if married), see the T  If neither of the above situation	or are married and you wo-Earners/Multiple Juns applies, stop here a	e and want to reduce your withholding, see to u and your spouse both work and the combin obs Worksheet on page 2 to avoid having to not enter the number from line H on line 5 of our employer. Keep the top part for your reco	ned earnings from all job o little tax withheld. Form W-4 below.		
	W-4			olding Allowance Certificate		OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service		>Whether you are entitled to claim a certain number of allowances or exemption from withholding subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS				2010	
	ype or print your fi	rst name and middle initial.	LastName. Doe	2 Your social security numbe 999-99-9999	r.		
	lome address (nun 23 Main Street	nber and street or rural route)		arried $\square$ Married, but withhold at higher Sin , but legally separated, or spouse is a nonre		Single" box.	
	ity or town, state, anytown	and ZIP code		ne differs from that shown on your socia ou must call 1-800-772-1213 for a replace			
6 A 7 I	otal number of allowances you are claiming (from line <b>H</b> above or from the applicable worksheet on page 2) additional amount, if any, you want withheld from each paycheck claim exemption from withholding for 2010, 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.			5 <u> </u> 6  7	3 \$ Exempt		
Em	er penalties of perju ployee's signatur om is not valid unle	re	his certificate and to th	ne best of my knowledge and belief, it is true	c, correct, and complete	Date >> 12/21/2010	

sending to the IRS.)

Employer's name and address (Employer: Complete lines 8 and 10 only if

Office code (optional)

10

Employer identification number (EIN)

	Deductions and Adjustments Worksheet						
No	ote. Use this worksheet only if you plan to itemize deductions or claim certain credits or adjustments to income.						
1	Enter an estimate of your 2010 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and	1	\$				
ı	local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions						
2	\$11,400 if married filing jointly or qualifying widow(er)	2	\$				
l	Enter: \$8,400 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 2010 adjustments to income and any additional standard deduction. (Pub. 919)	4	- 1				
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from Worksheet 6 in Pub. 919.)	5	Τ,				
6	Enter an estimate of your 2010 nonwage income (such as dividends or interest)	6	\$				
7	Subtract line 6 from line 5. If zero or less, enter "-0-"	7	\$				
8	Divide the amount on line 7 by \$3,650 and enter the result here. Drop any fraction	8					
9	Enter the number from the Personal Allowances Worksheet, line H, page 1	9					
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	10	)				
ı	below. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1						

Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.)					
Note. Use this worksheet only if the instructions under line H on page 1 direct you here.					
Enter the number from line H, page 1 (or from line 10 above if you used the <b>Deductions and Adjustments Worksheet</b> )	1				
Prind 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 \$65,000 or less, do not enter more than "3."	2				
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,	3				
page 1. <b>Do not</b> use the rest of this worksheet					
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 figure the additional withholding amount necessary to avoid a year-tax bill.					
Enter the number from line 2 of this worksheet	4				
Enter the number from line 1 of this worksheet	5				
Subtract line 5 from line 4	6				
' Find the amount in Table 2 below that applies to the <b>HIGHEST</b> paying job and enter it here	7 \$				
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 2010. For example, divide by 26 if you are paid every two weeks and you complet	te <b>9</b> \$				
this form in December 2009. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each	า				

Table 1				Table 2				
Married Filing Jointly		All Others		Married Filing Jointly		All Others		
If wages from <b>LOWEST</b> 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 -\$7,000 - 7,001 - 10,000 - 10,001 - 16,000 - 16,001 - 22,000 - 22,001 - 27,000 - 27,001 - 35,000 - 35,001 - 44,000 - 44,001 - 50,000 - 50,001 - 55,000 - 65,001 - 72,000 - 72,001 - 85,000 - 85,001 - 105,000 - 105,001 - 115,000 -	0 1 2 3 4 5 6 7 8 9 10 11 12 13	\$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	

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. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single Generally, tax returns and return information are confidential, as required by Code person who claims no withholding allowances; providing fraudulent information may 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, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws, and using it in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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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. section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.