## Form W-4 (2016)

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 2016 expires February 15, 2017. 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 cannot claim exemption from withholding if your 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 do not apply to supplemental wages greater than \$1,000,000.

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 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 2016. 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/w-

Form W-4 (2016)

Cat. No. 10220Q

than one job. (Entering "-0-" may help you avoid having too little tax withheld.)			B	I AR		enacted a	ter we release it) wil	be posted at www.irs.g	ov/w4.	
B Enter "1" if:  - You are single and have only one job; or  - You are married, have only one job; or  - You are married, have only one job, and your spouse does not work; or  - You or wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.  - C 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 avoid having too little tax withheld.)  - 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 \$2,000 of child or dependent care expenses for which you plan to claim a credit (Note: Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)  - G Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.  - 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 you fould income will be between \$70,000 (\$100,000 and \$81,000 (\$100,000 and \$81,000), and \$81,000 (\$100,000 and \$81,000)						or your records.)				
Enter "1" if:	A	Enter "1" for yo			t			A		
Sour wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.  C Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and how either 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.  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 \$2,000 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.)  Child Tax Credit (including additional child tax credit.) See Pub. 972, Child Tax Credit, for more information.  • If your total income will be less than \$70,000 (\$100,000 and \$110,000 film arried), 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 be between \$70,000 and \$84,000 \$100,000 and \$110,000 film arried), enter "2" for each eligible child; then less "1" if you have two to four eligible children.  • If your total income will be between \$70,000 and \$84,000 \$100,000 and \$110,000 film arried), enter "1" for each eligible child. • G  Add lines A through G and enter total here. (Note: This may be different from the number of exemptions you claim on your tax return.) ▶ H  For accuracy, complete all worksheets on page 2.  • If you are single and have more than one job or are married and you and your soub oth work and the combined survishes that apply.  • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.   Employee's Withholding Allowances or exemption from withholding is to avoid having too little tax withheld.  • If your first name and middle initial  Last name    Very test than a		ſ					)	***************************************		
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Department of the Treasury Internal Revenue Service    Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box check here. You must call 1-800-772-1213 for a replacement card.			Separate here and	give Form W-4 to your en	nployer. Keep th	ne top part for your	records	***************************************		
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Internal Revenue Service   subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.  1 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 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)   5   6   Additional amount, if any, you want withheld from each paycheck   1 claim exemption from withholding for 2016, 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 ▶   7    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 (This form is not valid unless you sign it.) ▶   Date ▶	Form	444								
1 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			subject to review by t	he IRS. Your employer may b	e required to sen					
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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								-		
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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					The state of the state of the state of the state.					
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Total number of allowances you are claiming (from line <b>H</b> above <b>or</b> from the applicable worksheet on page 2) 6 Additional amount, if any, you want withheld from each paycheck										
6 Additional amount, if any, you want withheld from each paycheck	5	Total number	of allowances you are cla	iming (from line H above						
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Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b> This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.  If you meet both conditions, write "Exempt" here							no for avamenti	1 - 1.		
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Employee's signature (This form is not valid unless you sign it.) ▶ Date ▶	Unde	er penalties of per	iury. I declare that I have ex	amined this certificate and	to the best of m	v knowledge and b	lief it is true o	orrect and comple	ot-	
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		, ,			Data					
Employer identification number (EIN)	<u> </u>			nlete lines 8 and 10 only if one	ding to the IDC )	O Office code (anti-net)		-1 a t t t a t	/= to c	
	•	Chipayyor o Hall	addioso (Employer, COM	prote mice o and 10 only il sent	ung to the ma.)	a Onice code (optional)	iu ⊑mpioyeri	dentification number (	(EIN)	

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Note	. I loo this was	deshant auto i	Deduc	tions and A	Adjustments Works	sheet					
1	te: Use this worksheet only if you plan to itemize deductions or claim certain credits or adjustments to income.  Enter an estimate of your 2016 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1952) of your income, and miscellaneous deductions. For 2016, you may have to reduce your itemized deductions if your income is over \$311,300 and you are married filing jointly or are a qualifying widow(er); \$285,350 if you are head of household; \$259,400 if you are single and not head of household or a qualifying widow(er); or \$155,650 if you are married filing separately. See Pub. 505 for details										
			ried filing jointly or qu				· <u>·</u>				
2	Enter: \$	9,300 if head	of household or married filing sep		}		<b>2</b> <u>\$</u>				
3			If zero or less, ente	•			3 \$				
4	Enter an estir	nate of your 2	016 adjustments to in	come and any			rub. 505) 4 \$				
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to										
6					vidends or interest) ,			,			
7	Subtract line	6 from line 5	i. If zero or less, enter								
8					ere. Drop any fraction		8				
9	Enter the nur	nber from the	Personal Allowanc	es Workshee	et, line H, page 1		9				
10	Add lines 8 a	ınd 9 and ent	er the total here. If yo	u plan to use	the Two-Earners/Mul	tiple Jobs W	orksheet.				
	also enter thi	s total on line	1 below. Otherwise,	stop here ar	nd enter this total on Fo	rm W-4, line	5, page 1 10				
					t (See Two earners o			**			
Note	: Use this worl	ksheet <i>only</i> if	the instructions unde	r line H on pa	age 1 direct you here.						
1	Enter the number	er from line H,	page 1 (or from line 10	above if you us	ed the <b>Deductions and A</b>	djustments We	orksheet) 1				
2	Find the num	ber in <b>Table</b>	1 below that applies	to the LOWI	EST paying job and en	ter it here. He	owever, if				
	Find the number in <b>Table 1</b> below that applies to the <b>LOWEST</b> paying job and enter it here. <b>However</b> , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3"										
3	If line 1 is m	ore than or	equal to line 2, subt		om line 1. Enter the re	sult here (if >	· · · 2				
	"-0-") and on	Form W-4, li	ne 5, page 1. Do not	use the rest of	of this worksheet		3				
Note:	If line 1 is les	s than line 2,	enter "-0-" on Form	W-4. line 5. n	age 1. Complete lines	4 through 9 h	elow to				
	figure the add	ditional withh	olding amount neces	sary to avoid	a vear-end tax bill.	T K II CUGIT C D	CIOW to				
4			2 of this worksheet			4					
5			1 of this worksheet			5					
6							6				
7					ST paying job and ente						
8	Multiply line	7 bv line 6 an	d enter the result her	e This is the	additional annual withh	oldina neede	7 <u>\$</u> d 8 \$				
9					r example, divide by 25						
	weeks and yo	u complete th	is form on a date in Ja	ınuarv when ti	nere are 25 pay periods	remaining in 2	016 Enter				
	the result here	and on Form	W-4, line 6, page 1. Th	nis is the addit	ional amount to be with	eld from each	paycheck 9 \$				
			le 1				ble 2				
1	Married Filing	Jointly	All Other	s	Married Filing Jointly All Others						
	s from <b>LOWEST</b> job are—	Enter on line 2 above	If wages from <b>LOWEST</b> 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			
	\$0 - \$6,000	0	\$0 - \$9,000	0	\$0 - \$75,000	\$610	\$0 - \$38,000	\$610			
	001 - 14,000 001 - 25,000	1 2	9,001 - 17,000 17,001 - 26,000	1 2	75,001 - 135,000	1,010	38,001 - 85,000	1,010			
25,001 - 27,000		3	26,001 - 34,000	3	135,001 - 205,000 205,001 - 360,000	1,130 1,340	85,001 - 185,000 185,001 - 400,000	1,130 1,340			
27,001 - 35,000 35,001 - 44,000		4 5	34,001 - 44,000 44,001 - 75,000	4	360,001 - 405,000	1,420	400,001 and over	1,600			
44,001 - 55,000		6	75,001 - 85,000	5 6	405,001 and over	1,600					
55,001 - 65,000 65,001 - 75,000		7	85,001 - 110,000	7							
75,001 - 75,000		8 9	110,001 - 125,000 125,001 - 140,000	8 9							
80,001 - 100,000 100,001 - 115,000		10	140,001 and over	10							
115.0	901 - 115,000 901 - 130,000	11 12									
130,001 - 140,000		13									
140,0	001 - 150,000	14									

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 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 to the Department of Health and Human Services for use 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.

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.

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.