

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.

1. If you are 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.

The exceptions do not apply to supplemental wages greater than \$1,000.00.

% D V L F If you are not exempt, complete the 3 H U V R Q D O \$ Q (Keep for your records) V : R U N V K H H W

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.

+ H D G R General. You can claim R 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.

7 D F U If 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 3 H U V R Q D O \$ Q (Keep for your records) V : R U N V K H H W

1 R Q Z L D 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.

7 Z R H D U Q H 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.

1 R Q U H V If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

& K H F N \ R 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).

X W G H U Y H H 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.

3 H U V R Q D O \$ Q (Keep for your records) V : R U N V K H H W

\$ Enter "1" for \ R X if you are the only person who can claim you as a dependent. \$ _____

% Enter "1" if: { • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. } % _____

& Enter "1" for your V S B U X, 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.) & _____

' Enter number of G H S H (one that you or yourself) you will claim on your tax return. ' _____

(Enter "1" if you will file as K H R D K G R X on your tax return (see conditions under + H D K G R X above) (_____

) Enter "1" if you have at least \$2,000 of F K L O G R U G H for which you can claim a credit.) _____

(1 R D W G include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

* & K L O G (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 O H if you have two to four eligible children or O 2 if you have five or more eligible children.

• If your total income will be between \$70,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child. * _____

+ Add lines A through G and enter total here. (1 R T M may be different from the number of exemptions you claim on your tax return.) ▶ □ _____

For accuracy, { • If you plan to L W H F L D J H L B r D G M and want to reduce your withholding, see the Q F H R G X H F W L R Q V D Q G \$ G M X V W page 2. Q W V : R U N V K H H W • If you are a P Q J O H D Q G or a Y P H D U P U R L U H G W D K D G Q \ R and the amount \ R X U Z R U N V K earnings from all jobs exceed \$50,000 (\$20,000 if married), see the 7 Z (R D U Q H U V 0 X O W page 2 O H - F W K D S V S O \ to avoid having too little tax withheld. • If Q H of the above situations applies, V W R a d e n t e r t h e n u m b e r f r o m l i n e H o n l i n e 5 o f F o r m W - 4 b e l o w .

6 H S H D U K D H W U H D Q G W R L Y R X U R U H P S : O R U H H U F . R . U . G H V H S W . K . H W

Form : u % o } C - • t] O E z [OMB No. 1545-0074 Department of the Treasury Internal Revenue Service

Your first name and middle initial Last name < R Q M P R

Home address (number and street or rural route) Single Married Married, but withhold at higher Single rate. 1 R if Married, but legally separated, or spouse is a nonresident alien, check the "Single" box.

City or town, state, and ZIP code , \ R Q D V D V P H G W W / D H W R Z Q Q X W R / P H F E X D U L W \ F K H F N K H U H < R X P X V R U P D] O W H S

□ Total number of allowances you are claiming (from line above and the applicable worksheet on page 2) Additional amount, if any, you want withheld from each paycheck \$

I claim exemption from withholding for 2016, and I certify that I meet E of the following conditions for exemption. • Last year I had a right to a refund of D f e r e d income tax withheld because I had Q t a R liability, D Q G • This year I expect a refund of D f e r e d income tax withheld because I expect to have Q t a R 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.

(P S O R \ L H J Q D V W X U H (This form is not valid unless you sign it.) ▶

Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) Office code (optional) Employer identification number (EIN)

