Form W-4 (2015)

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 2015 expires February 16, 2016. 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.

| Enter an estimate of your 2015 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, 1951) of your incomes incomes, and miscellaneous deductions. For 2015, your may have to reduce your itemized deductions if your income is over \$309,000 and you are married filing jointly or are a qualifying widow(er); \$284,050 if you are head of household; \$258,250 if you are single and not head of household or a qualifying widow(er); \$284,050 if you are married filing separately. See Pub. 505 for details | Note. Use this worksheet only if you plan to itemize deductions or claim certain credits or adjustments to income. 1 Enter an estimate of your 2015 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, 1951) of your income, and miscellaneous deductions. For 2015, you may have to reduce your itemized deductions if your income is over \$309,900 and you are married filing jointly or are a qualifying widow(er); \$284,050 if you are head of household; \$258,250 if you are single and not head of household or a qualifying widow(er); \$154,950 if you are married filing separately. See Pub. 505 for details | Page 2 |
|---|--|----------|
| Enter an estimate of your 2015 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, 1951) of your income is over \$309,900 and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1951) of your income is over \$309,900 1 and you are married filing jointly or are a qualifying widow(er); \$284,050 if you are head of household; \$258,250 if you are single and not head of household or a qualifying widow(er); or \$154,950 if you are married filing separately. See Pub. 505 for details | 1 Enter an estimate of your 2015 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, 1951) of your income, and miscellaneous deductions. For 2015, you may have to reduce your itemized deductions if your income is over \$309,900 and you are married filing jointly or are a qualifying widow(er); \$284,050 if you are head of household; \$258,250 if you are single and not head of household or a qualifying widow(er); or \$154,950 if you are married filing separately. See Pub. 505 for details | |
| 2 Enter: \$12,600 if married filing jointly or qualifying widow(er) \$9,250 if head of household \$ 3 \$9,250 if head of household \$ \$ 4 Enter an estimate of your 2015 adjustments to income and any additional standard deduction (see Pub. 505) 4 5 Add lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to \$ 5 And lines 6 from line 5. If zero or less, enter "-0-" 5 \$ 6 Enter an estimate of your 2015 nonwage income (such as dividends or interest) 6 \$ 7 \$ \$ \$ \$ 8 Enter an estimate of your 2015 nonwage income (such as dividends or interest) 6 \$ 9 Divide the amount on line 7 by \$4,000 and enter the result here. Drop any fraction 8 \$ 9 Divide the amount on line 7 by \$4,000 and enter the result here. Drop any fraction 8 \$ 9 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 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 10 10 Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) | 2 Enter: \$12,600 if married filing jointly or qualifying widow(er) \$9,250 if head of household \$6,300 if single or married filing separately 2 3 Subtract line 2 from line 1. If zero or less, enter "-0-" 3 4 Enter an estimate of your 2015 adjustments to income and any additional standard deduction (see Pub. 505) 4 5 Add lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to Withholding Allowances for 2015 Form W-4 worksheet in Pub. 505.) 5 6 Enter an estimate of your 2015 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 \$4,000 and enter the result here. Drop any fraction 8 9 Enter the number from the Personal Allowances Worksheet, line H, page 1 9 0 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 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 10 Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) tote. Use this worksheet only if the instructions under line H on page 1 direct you here. 1 Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adj | \$ |
| \$6,300 if single or married filing separately 3 3 Subtract line 2 from line 1. If zero or less, enter "-0-" 3 4 Enter an estimate of your 2015 adjustments to income and any additional standard deduction (see Pub. 505) 4 5 Add lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to Withholding Allowances for 2015 Form W-4 worksheet in Pub. 505.) 5 5 Enter an estimate of your 2015 nonwage income (such as dividends or interest) 6 5 Enter an estimate of your 2015 nonwage income (such as dividends or interest) 7 5 Enter an estimate of your 2015 nonwage income (such as dividends or interest) 7 5 Subtract line 6 from line 5. If zero or less, enter "-0-" 7 5 Divide the amount on line 7 by \$4,000 and enter the result here. Drop any fraction 8 6 Enter the number from the Personal Allowances Worksheet, line H, page 1 9 6 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 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 10 Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) Other the number from line 1, page 1 (or from line 10 above if you used | \$6,300 if single or married filing separately 3 3 Subtract line 2 from line 1. If zero or less, enter "-0-" 3 4 Enter an estimate of your 2015 adjustments to income and any additional standard deduction (see Pub. 505) 4 5 Add lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to Withholding Allowances for 2015 Form W-4 worksheet in Pub. 505.) 5 6 Enter an estimate of your 2015 nonwage income (such as dividends or interest) 6 7 Subtract line 6 from line 5. If zero or less, enter "-0-" 7 8 Enter the number from the Personal Allowances Worksheet, line H, page 1 9 9 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 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 10 Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) ote. Use this worksheet only if the instructions under line H on page 1 direct you here. 1 1 | |
| Enter an estimate of your 2015 adjustments to income and any additional standard deduction (see Pub. 505) 4 Add lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to Withholding Allowances for 2015 Form W-4 worksheet in Pub. 505.) 5 Enter an estimate of your 2015 nonwage income (such as dividends or interest) 5 Subtract line 6 from line 5. If zero or less, enter "-0-" 7 Subtract line 6 from line 7 by \$4,000 and enter the result here. Drop any fraction 8 Enter the number from the Personal Allowances Worksheet, line H, page 1 9 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 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 10 Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) 1 | Enter an estimate of your 2015 adjustments to income and any additional standard deduction (see Pub. 505) Add lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to Withholding Allowances for 2015 Form W-4 worksheet in Pub. 505.) Enter an estimate of your 2015 nonwage income (such as dividends or interest) Subtract line 6 from line 5. If zero or less, enter "-0-" Divide the amount on line 7 by \$4,000 and enter the result here. Drop any fraction Enter the number from the Personal Allowances Worksheet, line H, page 1 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 below. Otherwise, stop here 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.) | |
| Add lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to Withholding Allowances for 2015 Form W-4 worksheet in Pub. 505.) Enter an estimate of your 2015 nonwage income (such as dividends or interest) Subtract line 6 from line 5. If zero or less, enter "-0-" Divide the amount on line 7 by \$4,000 and enter the result here. Drop any fraction Enter the number from the Personal Allowances Worksheet, line H, page 1 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Job Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners or multiple jobs on page 1 Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) | 5 Add lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to Withholding Allowances for 2015 Form W-4 worksheet in Pub. 505.) 5 6 Enter an estimate of your 2015 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 \$4,000 and enter the result here. Drop any fraction 8 9 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple 9 0 Add lines 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 10 Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) ote. Use this worksheet only if the instructions under line H on page 1 direct you here. 1 1 1 | |
| b Enter an estimate of your 2015 nonwage income (such as dividends or interest) 6 Subtract line 6 from line 5. If zero or less, enter "-0-" 7 Subtract line 6 from line 7 by \$4,000 and enter the result here. Drop any fraction 7 B Enter the number from the Personal Allowances Worksheet, line H, page 1 9 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple 9 Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) | 6 Enter an estimate of your 2015 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 \$4,000 and enter the result here. Drop any fraction 8 9 Enter the number from the Personal Allowances Worksheet, line H, page 1 9 0 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 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 10 Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) Iote. Use this worksheet only if the instructions under line H on page 1 direct you here. 1 Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) 1 | <u> </u> |
| Divide the amount on line 7 by \$4,000 and enter the result here. Drop any fraction | 8 Divide the amount on line 7 by \$4,000 and enter the result here. Drop any fraction 8 9 Enter the number from the Personal Allowances Worksheet, line H, page 1 9 0 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 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 10 Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) ote. Use this worksheet only if the instructions under line H on page 1 direct you here. 1 Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) 1 | \$ |
| Enter the number from the Personal Allowances Worksheet, line H, page 1 | Enter the number from the Personal Allowances Worksheet, line H, page 1 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 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 <u>Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.)</u> ote. 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 Deductions and Adjustments Worksheet) | \$ |
| 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 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 10 Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) ote. 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 Deductions and Adjustments Worksheet) 1 | 0 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 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 10 Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) Iote. Use this worksheet only if the instructions under line H on page 1 direct you here. 1 Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) | |
| also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 10 Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) 10 Dete. Use this worksheet only if the instructions under line H on page 1 direct you here. 10 Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) 1 | also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 10 Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.) 10 Iote. Use this worksheet only if the instructions under line H on page 1 direct you here. 1 Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) 1 | |
| ote. 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 Deductions and Adjustments Worksheet) 1 | Interview | |
| Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) 1 | Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) 1 | |
| | | |
| | | |
| | | |