

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.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

Basic Instructions. If you are not claiming the **Personal Allowances Worksheet** on page 2 further adjust withholding allowances based on deductions, certain credits, adjustments, or other factors (e.g., two-earners/multiple jobs situation).

Head of household. Generally, you are head of household if you are unmarried and pay more than half the costs of keeping up a home for you, your dependent(s) or other qualifying individual(s). 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, you may want to claim an additional withholding allowance.

1. Are you exempt?

If yes, write EXEMPT on line 7.

If no, complete worksheet below and leave line 7 blank.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent.	A	
B	Enter "1" if: <ul style="list-style-type: none"> • You are single and have only one job; or • You are married and your spouse has only one job; or • You are married and both you and your spouse have either a working spouse or more than one job. (Earnings from both are \$1,500 or less.) 	B	
C	Enter "1" for you if you have more than one job. (Earnings from all jobs are \$1,500 or less.)	C	
D	Enter number of allowances you want withheld from your pay.	D	
E	Enter "1" if you are Head of household (see instructions).	E	
F	Enter "1" if you are Married (see instructions).	F	
G	Child Tax Credit • If your total income is less than \$43,000, enter "1" for each eligible child; then enter "0" if you have two or four eligible children. • If your total income is \$43,000 or more, enter "1" for each eligible child.	G	
H	Add lines A through G. (If you are exempt, leave lines E and F blank.)	H	

For accuracy, complete all worksheets that apply.

• If you are **single and have more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.

• If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

2. Not exempt?

Complete this worksheet to determine Line 5 below.

Use 1 for yes and 0 for no.

Line 6 below is optional.

(If exempt, leave line 5 & 6 blank)

Separate here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4 Department of the Treasury Internal Revenue Service	Employee's Withholding Allowance Certificate	OMB No. 1545-0074 2015
<p>► Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>		
1 Your first name and middle initial	2 Your social security number	
Home address (number, street name, and apartment or suite number)		Married, but withhold at higher Single rate. If your spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		Replacement Social Security card shown on your social security card, call 1-800-772-1213 for a replacement card. ► <input type="checkbox"/>
5 Total number of allowances you want withheld from your pay (see instructions)	6 Additional amount, if any, you want withheld from each pay period (check box) \$	5 <input type="checkbox"/>
7 I claim exemption from withholding for 2015, and I expect to have no tax liability for 2015. (You must meet both of the following conditions for exemption.)		7 <input type="checkbox"/>
<ul style="list-style-type: none"> • 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.		
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 ►
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)

3. Complete with your permanent address.

Sign and date.