Form W-4 (2017)

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 2017 expires February 15, 2018. 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 can't claim exemption from withholding if your total 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.

Department of the Treasury

The exceptions don't apply to supplemental wages greater than $1,000,000.

Basic instructions. If you aren't 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.

Note: If another person can claim you as a dependent on his or her tax return, you can't claim exemption from withholding if your total income exceeds $1,050 and includes more than $350 of unearned income (for example, interest and dividends).

For accuracy, complete all worksheets that apply.

Personal Allowances Worksheet (Keep for your records.)

A Enter “1” for yourself if no one else can claim you as a dependent.
- You're single and have only one job; or
- You're married, have only one job, and your spouse doesn’t work; or
- Your wages from a second job or your spouse’s wages (or the total of both) are $1,500 or less.

B 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.)

C Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.

D Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.

E Enter “1” if you will file as head of household on your tax return (see conditions under Head of household above).

F Enter “1” if you have at least $2,000 of child or dependent care expenses for which you plan to claim a credit.

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; or
- 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.

H Add lines through G and enter total here. (Note: This may be different from the number of exemptions you claimed on your tax return.)

I If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.

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.

Employee’s Withholding Allowance Certificate

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.

1 Your first name and middle initial
2 Your social security number
3 Single □ Married □ Married, but withhold at higher Single rate.
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
7 I claim exemption from withholding for 2017, 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.

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

Date

Office code (optional)

Employer identification number (EIN)

Complete the highlighted areas only!

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 2017. 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/w4.

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 10220Q

Form W-4 (2017)
**Deductions and Adjustments Worksheet**

**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 2017 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% of your income, and miscellaneous deductions. For 2017, you may have to reduce your itemized deductions if your income is over $31,300 and you’re married filing jointly or you’re a qualifying widow(er); $287,850 if you’re head of household; $261,500 if you’re single, not head of household and not a qualifying widow(er); or $156,900 if you’re married filing separately. See Pub. 505 for details.

2. Enter $89,350 if head of household; $12,700 if married filing jointly or qualifying widow(er).

\[ \text{Total: } \$6,350 \text{ if single or married filing separately} \]

3. Subtract line 2 from line 1. If zero or less, enter "-0-".

4. Enter an estimate of your 2017 adjustments to income and any additional standard deduction (see Pub. 505).

5. Add lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to Withholding Allowances for 2017 Form W-4 worksheet in Pub. 505.)

6. Enter an estimate of your 2017 nonwage income (such as dividends or interest).

7. Subtract line 6 from line 5. If zero or less, enter "-0-".

8. Divide the amount on line 7 by $4,050 and enter the result here. Drop any fraction.

9. Enter the number from the Personal Allowances Worksheet, line H, page 1.

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 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1.

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**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.

1. Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet).

2. Find 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".

3. 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, page 1. Do not use the rest of this worksheet.

4. Enter the number from line 2 of this worksheet.

5. Enter the number from line 1 of this worksheet.

6. Subtract line 5 from line 4.

7. Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here.

8. Multiply line 7 by 6 and enter the result here. This is the additional annual withholding needed.

9. Divide line 8 by the number of pay periods remaining in 2017. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2017. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck.

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**Table 1**

<table>
<thead>
<tr>
<th>Married Filing Jointly</th>
<th>All Others</th>
</tr>
</thead>
<tbody>
<tr>
<td>If wages from LOWEST</td>
<td>Enter on line 2 above</td>
</tr>
<tr>
<td>paying job are—</td>
<td></td>
</tr>
<tr>
<td>$0 - $7,000</td>
<td>0</td>
</tr>
<tr>
<td>7,000 - 14,000</td>
<td>1</td>
</tr>
<tr>
<td>14,001 - 22,000</td>
<td>2</td>
</tr>
<tr>
<td>22,001 - 27,000</td>
<td>3</td>
</tr>
<tr>
<td>27,001 - 35,000</td>
<td>4</td>
</tr>
<tr>
<td>35,001 - 44,000</td>
<td>5</td>
</tr>
<tr>
<td>44,001 - 55,000</td>
<td>6</td>
</tr>
<tr>
<td>55,001 - 65,000</td>
<td>7</td>
</tr>
<tr>
<td>65,001 - 75,000</td>
<td>8</td>
</tr>
<tr>
<td>75,001 - 80,000</td>
<td>9</td>
</tr>
<tr>
<td>80,001 - 95,000</td>
<td>10</td>
</tr>
<tr>
<td>95,001 - 115,000</td>
<td>11</td>
</tr>
<tr>
<td>115,001 - 130,000</td>
<td>12</td>
</tr>
<tr>
<td>130,001 - 140,000</td>
<td>13</td>
</tr>
<tr>
<td>140,001 - 150,000</td>
<td>14</td>
</tr>
<tr>
<td>150,001 and over</td>
<td>15</td>
</tr>
</tbody>
</table>

**Table 2**

<table>
<thead>
<tr>
<th>Married Filing Jointly</th>
<th>All Others</th>
</tr>
</thead>
<tbody>
<tr>
<td>If wages from HIGHEST</td>
<td>Enter on line 7 above</td>
</tr>
<tr>
<td>paying job are—</td>
<td></td>
</tr>
<tr>
<td>$0 - $75,000</td>
<td>$610</td>
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<tr>
<td>75,001 - 135,000</td>
<td>1,010</td>
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<tr>
<td>135,001 - 205,000</td>
<td>1,130</td>
</tr>
<tr>
<td>205,001 - 360,000</td>
<td>1,340</td>
</tr>
<tr>
<td>360,001 - 405,000</td>
<td>1,420</td>
</tr>
<tr>
<td>405,001 and over</td>
<td>1,600</td>
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