Form W-4 (2013)

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 2013 expires February 17, 2014. 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 $1,000 and Includes more than $300 of unrealized income (for example, interest and dividends).

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 more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 505, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take project 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 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 2013. 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.

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**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: | B |
| C | Enter “1” for your spouse. But, you may choose to enter “0-0” if you are married and have either a working spouse or more than one dependent. (Entering “0-0” may help you avoid having too little tax withheld.) | C |
| D | Enter number of dependents (other than your spouse or yourself) you will claim on your tax return | D |
| E | Enter “1” if you will file as head of household on your tax return (see conditions under Head of household above) | E |
| F | Enter “1” if you have at least $1,900 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.) | F |

**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 $65,000 ($85,000 if married), enter “2” for each eligible child; then less “1” if you have three to six eligible children or less “2” if you have seven or more eligible children.
- If your total income will be between $65,000 and $84,000 ($95,000 and $119,000 if married), enter “1” for each eligible child.

**H** 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.)

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**For accuracy, complete all worksheets that apply.**

- 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 $40,000 ($10,000 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.

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**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.

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**W-4**

- Your first name and middle initial | 1
- Last name | 2
- Home address (number and street or rural route) | 3: Single | Married | Married, but withhold at higher Single rate.
- 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.

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**Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)**

| 5 |

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**Additional amount, if any, you want withheld from each paycheck**

| 6 |

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**I claim exemption from withholding for 2013, 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. If you do not meet both conditions.

| 7 |

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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.

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Employee’s signature

(This form is not valid unless you sign it.)

Date

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

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Cat. No. 10220Q
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 2013 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions.

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

3. Enter an estimate of your 2013 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 2013 Form W-4 worksheet in Pub. 505.)

5. Enter an estimate of your 2013 nonwage income (such as dividends or interest).

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

7. Divide the amount on line 7 by $3,900 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.