Form W-4 (2011)

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 2011 expires February 16, 2012. 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 \$950 and includes more than \$300 of unearned 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 may claim head 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.

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. 919, How Do I Adjust My Tax Withholding, for information on converting your other 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. 919 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. 919 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. 919 to see how the amount you are having withheld compares to your projected total tax for 2011. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

	Personal Allowa	Inces Works	heet (Keep for your records.)							
A	Enter "1" for yourself if no one else can claim you			A						
	 You are single and have only on 	e job; or)						
в	Enter "1" if: You are married, have only one	job, and your sp	oouse does not work; or	}.	B					
			vages (or the total of both) are \$1,50	0 or less.						
С	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.)									
D	Enter number of dependents (other than your spor	use or yourself) v	D							
Е	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 F									
	(Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)									
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 \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children.									
	 If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible 									
child plus "1" additional if you have six or more eligible children										
н										
For accuracy, (• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see th										
	complete all and Adjustments Worksheet on page 2. • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jot									
	\$40,000 (\$10,000 if married) soo th	e Two-Earners/M	ultiple Jobs Worksheet on page 2 to av	oid having too litt	e 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 be										
	Cut here and give Form W	-4 to your emply	oyer. Keep the top part for your rec	orde						
	-									
_	W_A Employee's W	ithholding	Solution Certification (Certification)	te	OMB No. 1545-2159					
Depart	tment of the Treasury Whether you are entitled to clai	er of allowances or exemption from witl	hholding is	201						
Interna	al Revenue Service subject to review by the IRS. You		e required to send a copy of this form to							
1	Type or print your first name and middle initial. Last name			2 Your social security number						
	Home address (number and street or rural route)		3 Single Married Married, but withhold at higher Single rate.							
			Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.							
	City or town, state, and ZIP code		4 If your last name differs from that s	hown on your so	cial security card,					
		check here. You must call 1-800-772-1213 for a replacement card. ►								
5	Total number of allowances you are claiming (fro	m line H above (or from the applicable worksheet o	on page 2)	5					
6	Additional amount, if any, you want withheld from each paycheck									
7	I claim exemption from withholding for 2011, 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									
Unde	r penalties of perjury, I declare that I have examined this certific	ate and to the best	of my knowledge and belief, it is true, cor	rect, and complete	9.					
	loyee's signature									
<u>`</u>	form is not valid unless you sign it.) Employer's name and address (Employer' Complete lines 8		Date ►							
8	Employer's name and address (Employer' Complete lines 8	and 10 only it send	TING TO THE IRS 1 I 9 UTFICE CODE (ONTIONAL)	10 Employer id	entification number (FIN)					

5.001 - 12.000 -

12,001 - 22,000 -

22,001 - 25,000 -

25.001 - 30.000 -

30,001 - 40,000 -

40,001 - 48,000 -

48,001 - 55,000 -

55,001 - 65,000 -

65,001 - 72,000 -

72,001 - 85,000 -

85,001 - 97,000 -

97,001 -110,000 -

110,001 -120,000 -

120,001 -135,000

Form W	/-4 (2011)								Page
			Deduct	ions and A	djustments Works	heet			
Note	Use this work	ksheet <i>only</i> if	you plan to itemize d	eductions or	claim certain credits or	adjustments	to income.		
1		ntributions, s	tate and local taxes,	medical expe	e include qualifying ho enses in excess of 7.5			\$	
2	Enter: { \$8	8,500 if head	ried filing jointly or qu of household		v(er)		2	\$	
_		-	or married filing sepa	•	J		_	•	
3			. If zero or less, enter				3	<u>\$</u> \$	
4 5	Add lines 3	and 4 and e	nter the total. (Incluc	le any amour	additional standard dec t for credits from the	Converting	Credits to	<u>.</u>	
-	-		or 2011 Form W-4 Wo				U U	\$	
6					vidends or interest) .			<u>\$</u> \$	
7								<u>⊅</u>	
8 9					ere. Drop any fraction t, line H, page 1				
10					the Two-Earners/Mul				
10					d enter this total on Fo	•			
	-	Two-Earne	rs/Multiple Jobs	Worksheet	: (See Two earners of	or multiple j	obs on page 1	.)	
Note	. Use this work	ksheet <i>only</i> if	the instructions unde	r line H on pa	ge 1 direct you here.				
1	Enter the numb	per from line H,	page 1 (or from line 10 a	above if you use	ed the Deductions and A	djustments Wo	orksheet) 1		
2	Find the num	ber in Table	1 below that applies	to the LOWE	ST paying job and en	ter it here. H e	owever, if		
	-				ing job are \$65,000 or	less, do not e	enter more		
							· · · 2		
3			equal to line 2, subt ne 5, page 1. Do not		om line 1. Enter the re	sult here (if z			
Note	. If line 1 is les	s than line 2,		W-4, line 5, p	age 1. Complete lines	4 through 9 b	elow to figure the	addit •	ional
4	Enter the nun	nber from line	e 2 of this worksheet			4			
5	Enter the num	nber from line	e 1 of this worksheet			5			
6	Subtract line	5 from line 4					6		
7									
8	Multiply line	7 by line 6 an	d enter the result her	e. This is the	additional annual withh	olding neede	d 8	\$	
9				0	11. For example, divid		•		
					2010. Enter the result h			•	
line 6, page 1. This is the additional amount to be withheld fro					om each paycheck .			\$	
Table 1 Married Filing Jointly All Others				Table 2 Married Filing Jointly All Others				~	
Married Filing Jointly			-			All Others			
0	es from LOWEST job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIG paying job are –	HEST	Enter on line 7 above
	\$0 - \$5,000 -	0	\$0 - \$8,000 -	0	\$0 - \$65,000	\$560	\$0 - \$35	,000,	\$560

65,001 - 125,000

125,001 - 185,000

185,001 - 335,000

335,001 and over

135,001 and over 15 Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

1

6 7

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9 10

11

12

13

14

8.001 - 15,000 -

15,001 - 25,000 -

30.001 - 40.000 -

50,001 - 65,000 -

65,001 - 80,000 -

80,001 - 95,000 -

95,001 -120,000 -

120,001 and over

30,000 -

50,000 -

25,001 -

40,001 -

1

8

9

10

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

930

1,040

1,220

1.300

35,001 - 90,000

90,001 - 165,000

165,001 - 370,000

370,001 and over

930

1,040

1,220

1,300

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.