

# 1992 Form W-4



**Purpose.** Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay.

**Exemption From Withholding.** Read line 7 of the certificate below to see if you can claim exempt status. *If exempt, complete line 7; but do not complete lines 5 and 6.* No Federal income tax will be withheld from your pay. Your exemption is good for one year only. It expires February 15, 1993.

**Basic Instructions.** Employees who are not exempt should complete the Personal Allowances Worksheet. Additional worksheets are provided on page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure

the number of withholding allowances you are entitled to claim. However, you may claim fewer allowances than this.

**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.

**Nonwage Income.** If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES. Otherwise, you may find that you owe additional tax at the end of the year.

**Two-Earner/Two-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. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 filed for the highest paying job and zero allowances are claimed for the others.

**Advance Earned Income Credit.** If you are eligible for this credit, you can receive it added to your paycheck throughout the year. For details, get Form W-5 from your employer.

**Check Your Withholding.** After your W-4 takes effect, you can use **Pub. 919, Is My Withholding Correct for 1992?**, to see how the dollar amount you are having withheld compares to your estimated total annual tax. Call 1-800-829-3676 to order this publication. Check your local telephone directory for the IRS assistance number if you need further help.

## Personal Allowances Worksheet

For 1992, the value of your personal exemption(s) is reduced if your income is over \$105,250 (\$157,900 if married filing jointly, \$131,550 if head of household, or \$78,950 if married filing separately). Get Pub. 919 for details.

**A** Enter "1" for **yourself** if no one else can claim you as a dependent . . . . . **A** \_\_\_\_\_

**B** Enter "1" if: } 

- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less.
 . . . . . **B** \_\_\_\_\_

**C** 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 (this may help you avoid having too little tax withheld) . . . . . **C** \_\_\_\_\_

**D** Enter number of **dependents** (other than your spouse or yourself) whom 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 \$1,500 of **child or dependent care expenses** for which you plan to claim a credit . . . . . **F** \_\_\_\_\_

**G** Add lines A through F and enter total here. **Note:** *This amount may be different from the number of exemptions you claim on your return* ▶ **G** \_\_\_\_\_

For accuracy, do 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** and your combined earnings from all jobs exceed \$29,000 OR if you are **married** and have a **working spouse or more than one job**, and the combined earnings from all jobs exceed \$50,000, see the Two-Earner/Two-Job Worksheet on page 2 if you want to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line G on line 5 of Form W-4 below.

----- Cut here and give the certificate to your employer. Keep the top portion for your records. -----

Form <b>W-4</b> Department of the Treasury Internal Revenue Service	<b>Employee's Withholding Allowance Certificate</b>	OMB No. 1545-0010 <b>1992</b>
▶ <b>For Privacy Act and Paperwork Reduction Act Notice, see reverse.</b>		

<b>1</b> Type or print your first name and middle initial	Last name	<b>2</b> Your social security number
Home address (number and street or rural route)	<b>3</b> <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <small>Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.</small>	
City or town, state, and ZIP code	<b>4</b> If your last name differs from that on your social security card, check here and call 1-800-772-1213 for more information . ▶ <input type="checkbox"/>	
<b>5</b> Total number of allowances you are claiming (from line G above or from the Worksheets on back if they apply)		<b>5</b> _____
<b>6</b> Additional amount, if any, you want deducted from each paycheck		<b>6</b> \$ _____
<b>7</b> I claim exemption from withholding and I certify that I meet <b>ALL</b> of the following conditions for exemption: <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>ALL</b> Federal income tax withheld because I had <b>NO</b> tax liability; <b>AND</b></li> <li>• This year I expect a refund of <b>ALL</b> Federal income tax withheld because I expect to have <b>NO</b> tax liability; <b>AND</b></li> <li>• This year if my income exceeds \$600 and includes nonwage income, another person cannot claim me as a dependent.</li> </ul>		
If you meet all of the above conditions, enter the year effective and "EXEMPT" here . . . ▶		<b>7</b> 19 _____
<b>8</b> Are you a full-time student? ( <b>Note:</b> <i>Full-time students are not automatically exempt.</i> ) . . . . .		<b>8</b> <input type="checkbox"/> Yes <input type="checkbox"/> No

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

<b>Employee's signature</b> ▶	<b>Date</b> ▶	, 19
<b>9</b> Employer's name and address (Employer: Complete 9 and 11 only if sending to the IRS)	<b>10</b> Office code (optional)	<b>11</b> Employer identification number

**Deductions and Adjustments Worksheet**

**Note:** Use this worksheet only if you plan to itemize deductions or claim adjustments to income on your 1992 tax return.

**1** Enter an estimate of your 1992 itemized deductions. These include: qualifying home mortgage interest, charitable contributions, state and local taxes (but not sales taxes), medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 1992, you may have to reduce your itemized deductions if your income is over \$105,250 (\$52,625 if married filing separately). Get Pub. 919 for details.) **1** \$ \_\_\_\_\_

**2** Enter:  $\left\{ \begin{array}{l} \$6,000 \text{ if married filing jointly or qualifying widow(er)} \\ \$5,250 \text{ if head of household} \\ \$3,600 \text{ if single} \\ \$3,000 \text{ if married filing separately} \end{array} \right\}$  . . . . . **2** \$ \_\_\_\_\_

**3** **Subtract** line 2 from line 1. If line 2 is greater than line 1, enter -0- . . . . . **3** \$ \_\_\_\_\_

**4** Enter an estimate of your 1992 adjustments to income. These include alimony paid and deductible IRA contributions **4** \$ \_\_\_\_\_

**5** **Add** lines 3 and 4 and enter the total . . . . . **5** \$ \_\_\_\_\_

**6** Enter an estimate of your 1992 nonwage income (such as dividends or interest income) . . . . . **6** \$ \_\_\_\_\_

**7** **Subtract** line 6 from line 5. Enter the result, but not less than -0- . . . . . **7** \$ \_\_\_\_\_

**8** **Divide** the amount on line 7 by \$2,500 and enter the result here. Drop any fraction . . . . . **8** \_\_\_\_\_

**9** Enter the number from Personal Allowances Worksheet, line G, on page 1 . . . . . **9** \_\_\_\_\_

**10** **Add** lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter the total on line 1, below. Otherwise, **stop here** and enter this total on Form W-4, line 5, on page 1. . . . . **10** \_\_\_\_\_

**Two-Earner/Two-Job Worksheet**

**Note:** Use this worksheet only if the instructions for line G on page 1 direct you here.

**1** Enter the number from line G on page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) **1** \_\_\_\_\_

**2** Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here . . . . . **2** \_\_\_\_\_

**3** If line 1 is **GREATER 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, on page 1. **DO NOT** use the rest of this worksheet . . . . . **3** \_\_\_\_\_

**Note:** If line 1 is **LESS THAN** line 2, enter -0- on Form W-4, line 5, on page 1. Complete lines 4-9 to calculate the additional dollar withholding necessary to avoid a year-end tax bill.

**4** Enter the number from line 2 of this worksheet . . . . . **4** \_\_\_\_\_

**5** Enter the number from line 1 of this worksheet . . . . . **5** \_\_\_\_\_

**6** **Subtract** line 5 from line 4 . . . . . **6** \_\_\_\_\_

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

**8** **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding amount needed **8** \$ \_\_\_\_\_

**9** Divide line 8 by the number of pay periods remaining in 1992. (For example, divide by 26 if you are paid every other week and you complete this form in December of 1991.) Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . . **9** \$ \_\_\_\_\_

**Table 1: Two-Earner/Two-Job Worksheet**

Married Filing Jointly		All Others	
If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above
0 - \$4,000 . . . . .	0	0 - \$6,000 . . . . .	0
4,001 - 8,000 . . . . .	1	6,001 - 10,000 . . . . .	1
8,001 - 13,000 . . . . .	2	10,001 - 14,000 . . . . .	2
13,001 - 18,000 . . . . .	3	14,001 - 18,000 . . . . .	3
18,001 - 22,000 . . . . .	4	18,001 - 22,000 . . . . .	4
22,001 - 26,000 . . . . .	5	22,001 - 45,000 . . . . .	5
26,001 - 30,000 . . . . .	6	45,001 and over . . . . .	6
30,001 - 35,000 . . . . .	7		
35,001 - 40,000 . . . . .	8		
40,001 - 60,000 . . . . .	9		
60,001 - 80,000 . . . . .	10		
80,001 and over . . . . .	11		

**Table 2: Two-Earner/Two-Job Worksheet**

Married Filing Jointly		All Others	
If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
0 - \$50,000 . . . . .	\$340	0 - \$27,000 . . . . .	\$340
50,001 - 100,000 . . . . .	640	27,001 - 58,000 . . . . .	640
100,001 and over . . . . .	710	58,001 and over . . . . .	710

**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. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a completed form will result in your being treated as a single person who claims no withholding allowances. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, and the District of Columbia for use in administering their tax laws.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping** 46 min., **Learning about the law or the form** 10 min., **Preparing the form** 70 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0010), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, give it to your employer.