## Form W-4 (2000)

**Purpose.** Complete Form W-4 so your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

**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 2000 expires February 16, 2001.

Note: You cannot claim exemption from withholding if (1) your income exceeds \$700 and includes more than \$250 of unearned income (e.g., interest and dividends) and (2) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the Personal Allowances Worksheet below. The worksheets on page 2 adjust your withholding allowances based on itemized

deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply. They will help you figure the number of withholding allowances you are entitled to claim. However, you may claim fewer (or zero) allowances.

Child tax and higher education credits. For details on adjusting withholding for these and other credits, see Pub. 919, How Do I Adjust My Tax Withholding?

Head of household. Generally, you may claim head of household filling 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 line E below.

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, Estimated Tax for Individuals. Otherwise, you may owe additional tax.

Two earners/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. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 prepared for the highest paying job and zero allowances are claimed for the others

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2000. Get Pub. 919 especially if you used the Two-Earner/Two-Job Worksheet on page 2 and your earnings exceed \$150,000 (Single) or \$200,000 (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 for a new social security card.

	ow. The worksheets on page 2 adjust your may owe additional tax.					
	Personal Allowances Worksheet (Keep for your records.)					
Α	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent					
В	Enter "1" if:   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.					
С	Enter "1" for your <b>spouse</b> . 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 E	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return					
F G	Enter "1" if you have at least \$1,500 of <b>child or dependent care expenses</b> for which you plan to claim a credit <b>F</b> Child Tax Credit:					
н	<ul> <li>If your total income will be between \$18,000 and \$50,000 (\$23,000 and \$63,000 if married), enter "1" for each eligible child.</li> <li>If your total income will be between \$50,000 and \$80,000 (\$63,000 and \$115,000 if married), enter "1" if you have two eligible children, enter "2" if you have three or four eligible children, or enter "3" if you have five or more eligible children</li> <li>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.</li> <li>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.</li> </ul>					
	For accuracy, complete all worksheets that apply.  If you are single, have more than one job and your combined earnings from all jobs exceed \$34,000, OR if you are married and have a working spouse or more than one job and the combined earnings from all jobs exceed \$60,000, see the Two-Earner/Two-Job 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.					
	Cut here and give Form W-4 to your employer. Keep the top part for your records.  Employee's Withholding Allowance Certificate  The privacy Act and Paperwork Reduction Act Notice, see page 2.  Cut here and give Form W-4 to your employer. Keep the top part for your records.  OMB No. 1545-0010  2000					
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 on your social security card, check here. You must call 1-800-772-1213 for a new card					
5 6	Total number of allowances you are claiming (from line <b>H</b> above <b>OR</b> from the applicable worksheet on page 2)  Additional amount, if any, you want withheld from each paycheck					
7	I claim exemption from withholding for 2000, 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					
Em (Fo	ler penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.  In ployee's signature  If it is not valid  If it is not vali					
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					

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0	(2555)			. ago <b>–</b>
	Deductions and Adjustments Worksheet			
Note 1	Enter an estimate of your 2000 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. (For 2000, you may have to reduce your itemized deductions if your income is over \$128,950 (\$64,475 if married filing separately). See <b>Worksheet 3</b> in Pub. 919 for details.)	tax r	eturn. \$	
2 3 4 5 6 7 8 9	\$7,350 if married filing jointly or qualifying widow(er) \$6,450 if head of household \$4,400 if single \$3,675 if married filing separately  Subtract line 2 from line 1. If line 2 is greater than line 1, enter -0- Enter an estimate of your 2000 adjustments to income, including alimony, deductible IRA contributions, and student loan interest  Add lines 3 and 4 and enter the total (Include any amount for credits from Worksheet 7 in Pub. 919.)  Enter an estimate of your 2000 nonwage income (such as dividends or interest)  Subtract line 6 from line 5. Enter the result, but not less than -0-  Divide the amount on line 7 by \$3,000 and enter the result here. Drop any fraction  Enter the number from the Personal Allowances Worksheet, line H, page 1  Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	2 3 4 5 6 7 8 9	\$ \$ \$ \$ \$ \$	
	Two-Earner/Two-Job Worksheet			
Note 1 2 3 Note 4 5 6 7 8 9	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)  Find the number in Table 1 below that applies to the LOWEST paying job and enter it here  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  If line 1 is LESS THAN line 2, enter -0- on Form W-4, line 5, page 1. Complete lines 4–9 below to calculate the additional withholding amount necessary to avoid a year end tax bill.  Enter the number from line 2 of this worksheet	1 2 3 6 7 8	\$ \$	
	line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$	
	Table 1: Two-Earner/Two-Job Worksheet			
f	Married Filing Jointly  All Others	from 10	WEST	Enter or
ı wage	es from LOWEST Enter on If wages from LOWEST Enter on If wages from LOWEST Enter on If wages	HOIH LU	WESI	Enter on

Married Filin	All Others					
If wages from LOWEST Enter on paying job are— Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
\$0 - \$4,000	45,001 - 55,000 . 55,001 - 63,000 . 63,001 - 70,000 . 70,001 - 85,000 . 85,001 - 100,000 .	8 9 9 10 11 11 12 12 13 14 14 15 15	5,001 - 11,000 11,001 - 17,000 17,001 - 22,000 22,001 - 27,000 27,001 - 40,000 40,001 - 50,000	0 1 2 3 4 5 6	65,001 - 80,000 . 80,001 - 100,000 . 100,001 and over .	9

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

Married Filing Jointly	All Others			
If wages from HIGHEST Enter on paying job are— Enter on line 7 above	If wages from <b>HIGHEST</b> Enter on paying job are— line 7 above			
\$0 - \$50,000 \$420 50,001 - 100,000 780 100,001 - 130,000 870 130,001 - 250,000 1,000 250,001 and over 1,100	\$0 - \$30,000 \$420 30,001 - 60,000 780 60,001 - 120,000 870 120,001 - 270,000 1,000 270,001 and over 1,100			

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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

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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 13 min., Preparing the form 59 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send the tax form to this address. Instead, give it to your employer.

