

**2010 Form W-4S**  
**Request for Federal Income Tax Withholding From Sick Pay**

Purpose: This is the first circulated draft of the 2010 Form W-4S for your review and comments. See below for a discussion of major changes.

TCCC Meeting: There is no meeting scheduled, but you may request one.

Prior Version: The 2009 Form W-4S is available at:  
<http://www.irs.gov/pub/irs-pdf/fw4s.pdf>.

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at:  
<http://taxforms.web.irs.gov/circulations/index.htm>

Comments: Please call, email or mail any comments by July 24, 2009. Comments should also be emailed to the reviewer Virginia M. Tarris at  
[Virginia.M.Tarris@irs.gov](mailto:Virginia.M.Tarris@irs.gov).

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## Description of Major Changes for 2010 Form W-4S, Request for Federal Income Tax Withholding From Sick Pay

- All years and dates have been updated as appropriate.
- All dollar amounts have been temporarily changed to placeholders (\$XXX), (\$X,XXX), (\$XX,XXX), etc. until final amounts are provided by Treasury.
- Suggested changes from Reviewer. Email dated 5/1/09.  
SE: W: CAR: MP: T: B: R
  1. On page 1 in the fourth sentence of line 2, we changed the text for the additional standard deduction to "XXX" as a placeholder. The real estate tax deduction is scheduled to expire in 2009 but may be extended. The new vehicle sales tax deduction is also scheduled to expire in 2009 but may be extended. See IRS sections 63(c)(1)(C)-(E).
  2. On page 2 just above Line 7 - Credits, we added a new topic, **Additional standard deduction**.

TLS, have you transmitted all R text files for this cycle update?

I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING
INSTRUCTIONS TO PRINTERS
FORM W-4S, PAGE 1 of 2
MARGINS: TOP 13mm (1/2"), CENTER SIDES. PRINTS: HEAD to HEAD
PAPER: WHITE WRITING, SUB. 20. INK: BLACK
FLAT SIZE: 216mm (8 1/2") x 279mm (11")
PERFORATE: 94.25mm (3 5/8") FROM TOP
DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT

Table with 3 columns: Action, Date, Signature. Rows include 'O.K. to print' and 'Revised proofs requested'.

Date

Form W-4S

Request for Federal Income Tax Withholding From Sick Pay

OMB No. 1545-0074

2010

Department of the Treasury Internal Revenue Service

Give this form to the third-party payer of your sick pay.

Main form fields: Name, Social Security Number, Home address, City, Claim number, Withholding request, Signature, Date.

Worksheet (Keep for your records. Do not send to the Internal Revenue Service.)

Worksheet table with 12 rows for calculations: 1. Adjusted gross income, 2. Deductions, 3. Taxable income, 4. Exemptions, 5. Taxable income after exemptions, 6. Tax, 7. Credits, 8. Tax after credits, 9. Withholding, 10. Tax after withholding, 11. Sick pay payments, 12. Final withholding amount.

General Instructions

Purpose of form. Give this form to the third-party payer of your sick pay, such as an insurance company, if you want federal income tax withheld from the payments.

Note. If you receive sick pay under a collective bargaining agreement, see your union representative or employer.

Definition. Sick pay is a payment that you receive: Under a plan to which your employer is a party and In place of wages for any period when you are temporarily absent from work because of your sickness or injury.

Amount to be withheld. Enter on this form the amount that you want withheld from each payment. The amount that you enter:

- Must be in whole dollars (for example, \$35, not \$34.50).
Must be at least \$4 per day, \$20 per week, or \$88 per month based on your payroll period.
Must not reduce the net amount of each sick pay payment that you receive to less than \$10.

For payments larger or smaller than a regular full payment of sick pay, the amount withheld will be in the same proportion as your regular withholding from sick pay.

Caution. You may be subject to a penalty if your tax payments during the year are not at least 90% of the tax shown on your tax return.

(continued on back)

**I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING**  
 INSTRUCTIONS TO PRINTERS  
 FORM W-4S, PAGE 2 of 2  
 MARGINS: TOP 13mm (½"), CENTER SIDES. PRINTS: HEAD to HEAD  
 PAPER: WHITE WRITING, SUB. 20. INK: BLACK  
 FLAT SIZE: 216mm (8½") × 279mm (11")  
 PERFORATE: 94.25mm (3⅝") FROM TOP.  
**DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT**

**Sign this form.** Form W-4S is not valid unless you sign it.

**Statement of income tax withheld.** After the end of the year, you will receive a Form W-2, Wage and Tax Statement, reporting the taxable sick pay paid and federal income tax withheld during the year. These amounts are reported to the Internal Revenue Service.

**Changing your withholding.** Form W-4S remains in effect until you change or revoke it. You may do this by giving a new Form W-4S or a written notice to the payer of your sick pay. To revoke your previous Form W-4S, complete a new Form W-4S and write "Revoked" in the money amount box, sign it, and give it to the payer.

**Specific Instructions for Worksheet**

You may use the worksheet on page 1 to estimate the amount of federal income tax that you want withheld from each sick pay payment. Use your tax return for last year and the worksheet as a basis for estimating your tax, tax credits, and withholding for this year.

You may not want to use Form W-4S if you already have your total tax covered by estimated tax payments or other withholding.

If you expect to file a joint return, be sure to include the income, deductions, credits, and payments of both yourself and your spouse in figuring the amount you want withheld.

**Caution.** If any of the amounts on the worksheet change after you give Form W-4S to the payer, you should use a new Form W-4S to request a change in the amount withheld.

**Line 2—Deductions**

**Itemized deductions.** You may have to reduce your itemized deductions if your income is over \$XXX,XXX (\$XX,XXX if married filing separately). See Pub. 919 for details.

**Standard deduction.** For 2010, the standard deduction amounts are:

Filing Status	Standard Deduction
Married filing jointly or qualifying widow(er) . . . . .	\$.XX,XXX*
Head of household . . . . .	\$X,XXX*
Single or Married filing separately . . . . .	\$X,XXX*

\*If you are age 65 or older or blind, add to the standard deduction amount the additional amount that applies to you as shown in the

next paragraph. If you can be claimed as a dependent on another person's return, see *Limited standard deduction for dependents* below.

**Additional amount for the elderly or blind.** An additional standard deduction of \$X,XXX is allowed for a married individual (filing jointly or separately) or qualifying widow(er) who is 65 or older or blind, \$X,XXX if 65 or older **and** blind. If both spouses are 65 or older or blind, an additional \$X,XXX is allowed on a joint return (\$X,XXX on a separate return if you can claim an exemption for your spouse). If both spouses are 65 or older **and** blind, an additional \$X,XXX is allowed on a joint return (\$X,XXX on a separate return if you can claim an exemption for your spouse). An additional \$X,XXX is allowed for an unmarried individual (single or head of household) who is 65 or older or blind, \$X,XXX if 65 or older **and** blind.

**Limited standard deduction for dependents.** If you can be claimed as a dependent on another person's return, your standard deduction is the greater of (a) \$XXX or (b) your earned income plus \$XXX (up to the regular standard deduction for your filing status). If you are 65 or older or blind, see Pub. 505 for additional amounts that you may claim.

**Certain individuals not eligible for standard deduction.** For the following individuals, the standard deduction is zero.

- A married individual filing a separate return if either spouse itemizes deductions.
- A nonresident alien individual.
- An individual filing a return for a period of less than 12 months because of a change in his or her annual accounting period.

**Additional standard deduction.** You may increase the standard deduction described above by any XXX or disaster loss deduction. See Pub. 919 for details.

**Line 7—Credits**

Include on this line any tax credits that you are entitled to claim, such as the child tax and higher education credits, credit for child and dependent care expenses, earned income credit, or credit for the elderly or the disabled.

**Line 9—Tax Withholding and Estimated Tax**

Enter the federal income tax that you expect will be withheld this year on income other than sick pay and any payments that you made using Form 1040-ES. Include any federal income tax withheld and to be withheld from wages and pensions.

**2010 Tax Rate Schedules**

**Schedule X—Single**

If line 5 is:	The tax is:	of the amount over—
Over—	But not over—	of the amount over—
\$0	\$X,XXX	\$0 + 10%
X,XXX	XX,XXX	\$XXX.XX + 15%
XX,XXX	XX,XXX	X,XXX.XX + 25%
XX,XXX	XXX,XXX	XX,XXX.XX + 28%
XXX,XXX	XXX,XXX	XX,XXX.XX + 33%
XXX,XXX	and greater	XXX,XXX.XX + 35%

**Schedule Z—Head of household**

If line 5 is:	The tax is:	of the amount over—
Over—	But not over—	of the amount over—
\$0	\$XX,XXX	\$0 + 10%
XX,XXX	XX,XXX	\$X,XXX.XX + 15%
XX,XXX	XXX,XXX	X,XXX.XX + 25%
XXX,XXX	XXX,XXX	XX,XXX.XX + 28%
XXX,XXX	XXX,XXX	XX,XXX.XX + 33%
XXX,XXX	and greater	XXX,XXX.XX + 35%

**Schedule Y-1—Married filing jointly or Qualifying widow(er)**

If line 5 is:	The tax is:	of the amount over—
Over—	But not over—	of the amount over—
\$0	\$XX,XXX	\$0 + 10%
XX,XXX	XX,XXX	\$X,XXX.XX + 15%
XX,XXX	XXX,XXX	X,XXX.XX + 25%
XXX,XXX	XXX,XXX	XX,XXX.XX + 28%
XXX,XXX	XXX,XXX	XX,XXX.XX + 33%
XXX,XXX	and greater	XXX,XXX.XX + 35%

**Schedule Y-2—Married filing separately**

If line 5 is:	The tax is:	of the amount over—
Over—	But not over—	of the amount over—
\$0	\$X,XXX	\$0 + 10%
X,XXX	XX,XXX	\$XXX.XX + 15%
XX,XXX	XX,XXX	X,XXX.XX + 25%
XX,XXX	XXX,XXX	XX,XXX.XX + 28%
XXX,XXX	XXX,XXX	XX,XXX.XX + 33%
XXX,XXX	and greater	XX,XXX.XX + 35%

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States.

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.

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.