

Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records.

Form **W-4**  
Department of the Treasury  
Internal Revenue Service

## Employee's Withholding Allowance Certificate

OMB No. 1545-0074

**2018**

▶ Whether you're 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.

<b>1</b> 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 withheld at higher Single rate. <small>Note: If married filing separately, check "Married, but withheld at higher Single rate."</small>
City or town, state, and ZIP code		<b>4</b> If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>
<b>5</b> Total number of allowances you're claiming (from the applicable worksheet on the following pages)		<b>5</b>
<b>6</b> Additional amount, if any, you want withheld from each paycheck		<b>6</b> \$
<b>7</b> I claim exemption from withholding for 2018, and I certify that I meet <b>both</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.</li> </ul> If you meet both conditions, write "Exempt" here		<b>7</b>

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.

**Employee's signature**

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

Date ▶

<b>8</b> Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)	<b>9</b> First date of employment	<b>10</b> Employer identification number (EIN)
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For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cat. No. 10220Q

Form **W-4** (2018)

### Two-Earners/Multiple Jobs Worksheet

**Note:** Use this worksheet *only* if the instructions under line H from the **Personal Allowances Worksheet** direct you here.

<b>1</b> Enter the number from the <b>Personal Allowances Worksheet</b> , line H, page 3 (or, if you used the <b>Deductions, Adjustments, and Additional Income Worksheet</b> on page 3, the number from line 10 of that worksheet)	<b>1</b> _____
<b>2</b> Find the number in <b>Table 1</b> below that applies to the <b>LOWEST</b> paying job and enter it here. <b>However</b> , if you're married filing jointly and wages from the highest paying job are \$75,000 or less and the combined wages for you and your spouse are \$107,000 or less, don't enter more than "3"	<b>2</b> _____
<b>3</b> If line 1 is <b>more than or equal to</b> 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. <b>Do not</b> use the rest of this worksheet	<b>3</b> _____

**Note:** If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

<b>4</b> Enter the number from line 2 of this worksheet	<b>4</b> _____
<b>5</b> Enter the number from line 1 of this worksheet	<b>5</b> _____
<b>6</b> Subtract line 5 from line 4	<b>6</b> _____
<b>7</b> Find the amount in <b>Table 2</b> below that applies to the <b>HIGHEST</b> paying job and enter it here	<b>7</b> \$ _____
<b>8</b> Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	<b>8</b> \$ _____
<b>9</b> Divide line 8 by the number of pay periods remaining in 2018. For example, divide by 18 if you're paid every 2 weeks and you complete this form on a date in late April when there are 18 pay periods remaining in 2018. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	<b>9</b> \$ _____

Table 1				Table 2			
Married Filing Jointly		All Others		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	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 - \$5,000	0	\$0 - \$7,000	0	\$0 - \$24,375	\$420	\$0 - \$7,000	\$420

## **Two-Earners/Multiple Jobs Worksheet**

Complete this worksheet if you have more than one job at a time or are married filing jointly and have a working spouse. If you don't complete this worksheet, you might have too little tax withheld. If so, you will owe tax when you file your tax return and might be subject to a penalty.

Figure the total number of allowances you're entitled to claim and any additional amount of tax to withhold on all jobs using worksheets from only one Form W-4. Claim all allowances on the W-4 that you or your spouse file for the highest paying job in your family and claim zero allowances on Forms W-4 filed for all other jobs. For example, if you earn \$60,000 per year and your spouse earns \$20,000, you should complete the worksheets to determine what to enter on lines 5 and 6 of your Form W-4, and your spouse should enter zero ("-0-") on lines 5 and 6 of his or her Form W-4. See Pub. 505 for details.