

**Voluntary Withholding Request**  
(For unemployment compensation and certain Federal Government and other payments.)  
▶ Go to [www.irs.gov/FormW4V](http://www.irs.gov/FormW4V) for the latest information.

**Instructions**

**Purpose of Form**

If you receive any government payment shown below, you may use Form W-4V to ask the payer to withhold federal income tax.

- Unemployment compensation (including Railroad Unemployment Insurance Act (RUIA) payments).
- Social security benefits.
- Social security equivalent Tier 1 railroad retirement benefits.
- Commodity Credit Corporation loans.
- Certain crop disaster payments under the Agricultural Act of 1949 or under Title II of the Disaster Assistance Act of 1988.
- Dividends and other distributions from Alaska Native Corporations to its shareholders.

Consult your payer if you're uncertain whether your payment is eligible for voluntary withholding.

You aren't required to have federal income tax withheld from these payments. Your request is voluntary.

**Note.** Payers may develop their own form for you to request federal income tax withholding. If a payer gives you its own form instead of Form W-4V, use that form.

**Why Should I Request Withholding?**

You may find that having federal income tax withheld from the listed payments is more convenient than making quarterly estimated tax payments. However, if you have other income that isn't subject to withholding, consider making estimated tax payments. For more details, see Form 1040-ES, Estimated Tax for Individuals.

**How Much Can I Have Withheld?**

For unemployment compensation, the payer is permitted to withhold 10% from each payment. No other percentage or amount is allowed.

For any other government payment listed above, you may choose to have the payer withhold federal income tax of 7%, 10%, 12%, or 22% from each payment, but no other percentage or amount.

**What Do I Need To Do?**

Complete lines 1 through 4; check one box on line 5, 6, or 7; sign Form W-4V; and **give it to the payer, not to the IRS.**

**Note.** For withholding on social security benefits, give or send the completed Form W-4V to your local Social Security Administration office.

**Line 3.** If your address is outside the United States or the U.S. possessions, enter on line 3 the city, province or state, and name of the country. Follow the country's practice for entering the postal code. Don't abbreviate the country name.

**Line 4.** Enter the claim or identification number you use with your payer. For withholding from social security benefits, the claim number is the social security number under which a claim is filed or benefits are paid (for example, 123-45-6789A or 123-45-6789B6). The letter or letter/number combination suffix that follows the claim number identifies the type of benefit (for example, a wage earner, a spouse, or a widow(er)). The claim number may or may not be your own social security number. If you are unsure about what number to use, contact the Social Security Administration at 1-800-772-1213 (toll-free). For other government payments, consult your payer for the correct claim or identification number format.

**Line 5.** If you want federal income tax withheld from your unemployment compensation, check the box on line 5. The payer will withhold 10% from each payment.

**Line 6.** If you receive any of the payments listed on line 6, check the box to indicate the percentage (7%, 10%, 12%, or 22%) you want withheld from each payment.

**Line 7.** See *How Do I Stop Withholding?* below.

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

**When Will My Withholding Start?**

Ask your payer exactly when income tax withholding will begin. The federal income tax withholding you choose on this form will remain in effect until you change or stop it or the payments stop.

**How Do I Change Withholding?**

If you are getting a payment other than unemployment compensation and want to change your withholding rate, complete a new Form W-4V. **Give the new form to the payer.**

**How Do I Stop Withholding?**

If you want to stop withholding, complete a new Form W-4V. After completing lines 1 through 4, check the box on line 7, and sign and date the form; then **give the new form to the payer.**

----- Separate here -----

**Voluntary Withholding Request**  
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▶ Give this form to your payer. Do not send it to the IRS.

OMB No. 1545-0074

<b>1</b> Your first name and middle initial	Last name	<b>2</b> Your social security number
<b>3</b> Home address (number and street or rural route)	City or town	State
<b>4</b> Claim or identification number (if any) you use with your payer		
<b>5</b> <input type="checkbox"/> I want federal income tax withheld from my unemployment compensation at a rate of 10% of each payment.		
<b>6</b> I want federal income tax withheld from (a) my social security benefits, (b) my social security equivalent Tier 1 railroad retirement benefits, (c) my Commodity Credit Corporation loans, (d) certain crop disaster payments under the Agricultural Act of 1949 or under Title II of the Disaster Assistance Act of 1988, or (e) dividends and other distributions from Alaska Native Corporations to its shareholders, at the rate of (check one):		
7% <input type="checkbox"/> 10% <input type="checkbox"/> 12% <input type="checkbox"/> 22% <input type="checkbox"/>		
<b>7</b> <input type="checkbox"/> I want you to stop withholding federal income tax from my payment(s).		

**Your signature** ▶

**Date** ▶

## **Privacy Act and Paperwork Reduction Act Notice**

We ask for the information on Form W-4V to carry out the Internal Revenue laws of the United States. You are required to provide this information only if you wish to have federal income tax withheld from certain payments for which withholding is not required by law. If you choose to request voluntary withholding of federal income tax, you're required by Internal Revenue Code sections 3402(p) and 6109 and their regulations to provide the information requested on this form. If you don't provide a completed form that is signed, the payer can't withhold federal income tax from your payment. Providing false or 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, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal non-tax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You aren't 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.