Form W-4 (2019)

Future developments. For the latest information about any future developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. You may claim exemption from withholding for 2019 if both of the following apply:
- For 2018 you had a right to a refund of all federal income tax withheld because you had no tax liability, and
- For 2019 you expect a refund of all federal income tax withheld because you expect to have no tax liability.

If you’re exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2019 expires February 17, 2020. See Pub. 505, Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

General Instructions
If you aren’t exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2019 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at www.irs.gov/W4App to determine your tax withholding more accurately. Consider using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income not subject to withholding outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how much tax you’re having withheld compared to your projected total tax for 2019. If you use the calculator, you don’t need to complete any of the worksheets for Form W-4.

Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

Filings with multiple jobs or working spouses. If you have more than one job at a time, or if you’re married filing jointly and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

Nonwage income. If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, you can use the Deductions, Adjustments, and Additional Income Worksheet on page 3 or the calculator at www.irs.gov/W4App to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at www.irs.gov/W4App to find out if you should adjust your withholding on Form W-4 or W-4P.

Nonresident alien. If you’re a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions
Personal Allowances Worksheet
Complete this worksheet on page 3 first to determine the number of withholding allowances to claim.

Line C. Head of household please note: Generally, you may claim head of household filing status on your tax return only if you’re unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing status.

Line E. Child tax credit. When you file your tax return, you may be eligible to claim a child tax credit for each of your eligible children. To qualify, the child must be under age 17 as of December 31, must be your dependent who lives with you for more than half the year, and must have a valid social security number. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

Line F. Credit for other dependents. When you file your tax return, you may be eligible to claim a credit for other dependents for whom a child tax credit can’t be claimed, such as a qualifying child who doesn’t meet the age or social security number requirement for the child tax credit, or a qualifying relative. To learn more about this credit, see Pub. 972. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

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

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Form W-4

Employee’s Withholding Allowance Certificate

<table>
<thead>
<tr>
<th>Your first name and middle initial</th>
<th>Last name</th>
<th>Your social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home address (number and street or rural route)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City or town, state, and ZIP code</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total number of allowances you’re claiming (from the worksheet on the following pages)</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Additional amount, if any, you want withheld from each paycheck</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>I claim exemption from withholding for 2019, and I certify that I meet both of the following conditions for exemption:</td>
<td>7</td>
<td></td>
</tr>
</tbody>
</table>

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: [Signature]

Date: [Date]

Core Staffing Services, Inc., 40 Wall Street, 16th Floor, New York, NY 10005

For Privacy Act and Paperwork Reduction Act Notice, see page 4.
income includes all of your wages and
other income, including income earned by
a spouse if you are filing a joint return.

Line G. Other credits. You may be able to
reduce the tax withheld from your
paycheck if you expect to claim other tax
credits, such as tax credits for education
(see Pub. 970). If you do so, your paycheck
will be larger, but the amount of any refund
that you receive when you file your tax
return will be smaller. Follow the
instructions for Worksheet 1-6 in Pub. 505
if you want to reduce your withholding to
take these credits into account. Enter "-0-
" on lines E and F if you use Worksheet 1-6.

Deductions, Adjustments, and
Additional Income Worksheet

Complete this worksheet to determine if
you’re able to reduce the tax withheld from
your paycheck to account for your itemized
deductions and other adjustments to
income, such as IRA contributions. If you
do so, your refund at the end of the year
will be smaller, but your paycheck will be
larger. You’re not required to complete this
worksheet or reduce your withholding if
you don’t wish to do so.

You can also use this worksheet to figure
out how much to increase the tax withheld
from your paycheck if you have a large
amount of nonwage income not subject to
withholding, such as interest or dividends.

Another option is to take these items into
account and make your withholding more
accurate by using the calculator at
www.irs.gov/W4App. If you use the
calculator, you don’t need to complete any
of the worksheets for Form W-4.

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.

Another option is to use the calculator at
www.irs.gov/W4App to make your
withholding more accurate.

Tip: If you have a working spouse and your
incomes are similar, you can check the
“Married, but withhold at higher Single
rate” box instead of using this worksheet. If
you choose this option, then each spouse
should fill out the Personal Allowances
Worksheet and check the “Married, but
withhold at higher Single rate” box on Form
W-4, but only one spouse should claim any
allowances for credits or fill out the
Deductions, Adjustments, and Additional
Income Worksheet.

Instructions for Employer

Employees, do not complete box 8, 9, or
10. Your employer will complete these
boxes if necessary.

New hire reporting. Employers are
required by law to report new employees to
a designated State Directory of New Hires.
Employers may use Form W-4, boxes 8, 9,
and 10 to comply with the new hire
reporting requirement for a newly hired
employee. A newly hired employee is an
employee who hasn’t previously been
employed by the employer, or who was
previously employed by the employer but
has been separated from such prior
employment for at least 60 consecutive
days. Employers should contact the
appropriate State Directory of New Hires to
find out how to submit a copy of the
completed Form W-4. For information and
links to each designated State Directory of
New Hires (including for U.S. territories), go
to www.acf.hhs.gov/css/employers.

If an employer is sending a copy of Form
W-4 to a designated State Directory of
New Hires to comply with the new hire
reporting requirement for a newly hired
employee, complete boxes 8, 9, and 10 as
follows.

Box 8. Enter the employer’s name and
address. If the employer is sending a copy
of this form to a State Directory of New
Hires, enter the address where child
support agencies should send income
withholding orders.

Box 9. If the employer is sending a copy
of this form to a State Directory of New
Hires, enter the employee’s first date of
employment, which is the date services for
payment were first performed by the
employee. If the employer rehired the
employee after the employee had been
separated from the employer’s service for
at least 60 days, enter the rehire date.

Box 10. Enter the employer’s employer
identification number (EIN).
### Personal Allowances Worksheet (Keep for your records.)

| A | Enter “1” for yourself |  |
| B | Enter “1” if you will file as married filing jointly |  |
| C | Enter “1” if you will file as head of household |
|   | - You’re single, or married filing separately, and have only one job; or |
| D | Enter “1” if: |
|   | - You’re married filing jointly, have only one job, and your spouse doesn’t work; or |
|   | - Your wages from a second job or your spouse’s wages (or the total of both) are $1,500 or less. |
| E | **Child tax credit.** See Pub. 972, Child Tax Credit, for more information. |
|   | - If your total income will be less than $71,201 ($103,351 if married filing jointly), enter “4” for each eligible child. |
|   | - If your total income will be from $71,201 to $179,050 ($103,351 to $345,850 if married filing jointly), enter “2” for each eligible child. |
|   | - If your total income will be from $179,051 to $200,000 ($345,851 to $400,000 if married filing jointly), enter “1” for each eligible child. |
|   | - If your total income will be higher than $200,000 ($400,000 if married filing jointly), enter “-0-” |
| F | **Credit for other dependents.** See Pub. 972, Child Tax Credit, for more information, |
|   | - If your total income will be less than $71,201 ($103,351 if married filing jointly), enter “1” for each eligible dependent. |
|   | - If your total income will be from $71,201 to $179,050 ($103,351 to $345,850 if married filing jointly), enter “1” for every two dependents (for example, “-0-” for one dependent, “1” if you have two or three dependents, and “2” if you have four dependents). |
|   | - If your total income will be higher than $179,050 ($345,850 if married filing jointly), enter “-0-” |
| G | **Other credits.** If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here. If you use Worksheet 1-6, enter “-0-” on lines E and F. |
| H | Add lines A through G and enter the total here |

For accuracy, complete all worksheets that apply.

1. If you plan to itemize or claim adjustments to income and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding, see the Deductions, Adjustments, and Additional Income Worksheet below.

2. If you have more than one job at a time or are married filing jointly and you and your spouse both work, and the combined earnings from all jobs exceed $53,000 ($24,450 if married filing jointly), see the Two-Earners/Multiple Jobs Worksheet on page 4 to avoid having too little tax withheld.

3. If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 above.

### Deductions, Adjustments, and Additional Income Worksheet

**Note:** Use this worksheet only if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

1. Enter an estimate of your 2019 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to $10,000), and medical expenses in excess of 10% of your income. See Pub. 505 for details. $1

2. Enter: $24,400 if you’re married filing jointly or qualifying widow(er) $18,350 if you’re head of household $12,200 if you’re single or married filing separately

3. Subtract line 2 from line 1. If zero or less, enter “-0-”.

4. Enter an estimate of your 2019 adjustments to income, qualified business income deduction, and any additional standard deduction for age or blindness (see Pub. 505 for information about these items).

5. Add lines 3 and 4 and enter the total.

6. Enter an estimate of your 2019 nonwage income not subject to withholding (such as dividends or interest).

7. Subtract line 6 from line 5. If zero, enter “-0-”. If less than zero, enter the amount in parentheses.

8. Divide the amount on line 7 by $4,200 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction.

9. Enter the number from the **Personal Allowances Worksheet**, line H, above.

10. Add lines 8 and 9 and enter the total here. If zero or less, enter “-0-”. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 of that worksheet on page 4. Otherwise, stop here and enter this total on Form W-4, line 5, page 1.
Two-Earners/Multiple Jobs Worksheet

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

1 Enter the number from the Personal Allowances Worksheet, line H, page 3 (or if you used the Deductions, Adjustments, and Additional Income Worksheet on page 3, the number from line 10 of that worksheet).

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

3 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.**

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.

4 Enter the number from line 2 of this worksheet.

5 Enter the number from line 1 of this worksheet.

6 Subtract line 5 from line 4.

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

8 Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed.

9 Divide line 8 by the number of pay periods remaining in 2019. 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 2019. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck.

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**Table 1**

<table>
<thead>
<tr>
<th>If wages from LOWEST paying job are</th>
<th>Enter on line 2 above</th>
<th>If wages from LOWEST paying job are</th>
<th>Enter on line 2 above</th>
<th>If wages from HIGHEST paying job are</th>
<th>Enter on line 7 above</th>
<th>If wages from HIGHEST paying job are</th>
<th>Enter on line 7 above</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - $5,000</td>
<td>0</td>
<td>$0 - $7,000</td>
<td>0</td>
<td>$0 - $24,900</td>
<td>$420</td>
<td>$0 - $7,200</td>
<td>$420</td>
</tr>
<tr>
<td>5,001 - 9,500</td>
<td>1</td>
<td>7,001 - 13,000</td>
<td>1</td>
<td>24,901 - 84,450</td>
<td>500</td>
<td>7,201 - 36,975</td>
<td>500</td>
</tr>
<tr>
<td>9,501 - 19,500</td>
<td>2</td>
<td>13,001 - 27,500</td>
<td>2</td>
<td>84,451 - 173,900</td>
<td>910</td>
<td>36,976 - 81,700</td>
<td>910</td>
</tr>
<tr>
<td>19,501 - 35,000</td>
<td>3</td>
<td>27,501 - 32,000</td>
<td>3</td>
<td>173,901 - 326,950</td>
<td>1,000</td>
<td>81,701 - 158,225</td>
<td>1,000</td>
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<tr>
<td>35,001 - 40,000</td>
<td>4</td>
<td>32,001 - 40,000</td>
<td>4</td>
<td>326,951 - 413,700</td>
<td>1,330</td>
<td>158,226 - 201,600</td>
<td>1,330</td>
</tr>
<tr>
<td>40,001 - 46,000</td>
<td>5</td>
<td>40,001 - 60,000</td>
<td>5</td>
<td>413,701 - 617,850</td>
<td>1,450</td>
<td>201,601 - 507,800</td>
<td>1,450</td>
</tr>
<tr>
<td>46,001 - 55,000</td>
<td>6</td>
<td>60,001 - 75,000</td>
<td>6</td>
<td>617,851 and over</td>
<td>1,540</td>
<td>507,801 and over</td>
<td>1,540</td>
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<td>75,001 - 85,000</td>
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<td></td>
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<td></td>
<td></td>
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<tr>
<td>60,001 - 70,000</td>
<td>8</td>
<td>85,001 - 95,000</td>
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<td>9</td>
<td>95,001 - 100,000</td>
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<td>75,001 - 85,000</td>
<td>10</td>
<td>100,001 - 110,000</td>
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<tr>
<td>175,001 - 195,000</td>
<td>16</td>
<td>190,001 - 195,000</td>
<td>16</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>195,001 - 205,000</td>
<td>17</td>
<td>205,001 and over</td>
<td>17</td>
<td></td>
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<tr>
<td>205,001 and over</td>
<td>19</td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

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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. Internal Revenue Code sections 3402(t)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing 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; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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’s 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.