

Form W-4 (2011)

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. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2011 expires February 16, 2012. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Personal Allowances Worksheet (Keep for your records.)

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on amount or percentage of wages.

Head of household. Generally, you may claim head of household filing 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 Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple 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 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

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

Check your withholding. After your Form W-4 amount you are having withheld compares to takes effect, use Pub. 919 to see how the information on converting your other credits into allowances works. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

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- A** Enter "1" for yourself if no one else can claim you as a dependent.
- B** Enter "1" if:
- You are single and have only one job; or
 - 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 \$1,500 or less.
- C** Enter "1" for your spouse. 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** Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.
- E** Enter "1" if you will file as head of household on your tax return (see conditions under **Head of household** above).
- F** Enter "1" if you have at least \$1,900 of child or dependent care expenses for which you plan to claim a credit.
- G** **Child Tax Credit** (including additional child tax credit). See Pub. 503, Child and Dependent Care Expenses, for details.
- If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children.
 - If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children.
- H** 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.)
- For accuracy, complete all worksheets that apply.**
- 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.
 - If you have more than one job or are married, see the **Two-Earners/Multiple Jobs 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

OMB No. 1545-0074 2011

Whether you are 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.

1 Type or print your first name and middle initial. NORMA L.		2 Your social security number 452-19-6892	
3 ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate.		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ☐	
Home address (number and street or rural route) 1618 MARION RD SE #161		City or town, state, and ZIP code ROCHESTER, MN 55904	
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) 3		6 Additional amount, if any, you want withheld from each paycheck \$	
7 I claim exemption from withholding for 2011, 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.		8 Employee's signature Norma L. Morales	
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.		9 Office code (optional) 7	
10 Employer identification number (EIN) 4-05-2011		Date 4-05-2011	