

Form W-4 (2015)

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 2015 expires February 16, 2016. 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 \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

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.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can 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. 505 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. 505 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. 505 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 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2015. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A	1
B	Enter "1" if: <ul style="list-style-type: none"> • 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. 	B	1
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.)	C	0
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D	0
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E	0
F	Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	F	1
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$65,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children. • If your total income will be between \$65,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child 	G	0
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.) □	H	3

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 are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if 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.

Separate here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4 Department of the Treasury Internal Revenue Service	<h2>Employee's Withholding Allowance Certificate</h2> □ 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.	OMB No. 1545-0074 <h1 style="font-size: 2em;">2015</h1>
1 Your first name and middle initial Elionett		2 Your social security number 584-19-3334
Last name Peraza		3 <input checked="" type="radio"/> Single <input type="radio"/> Married <input type="radio"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
Home address (number and street or rural route) Urb Villas de Castro Calle 4 G2		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. □
City or town, state, and ZIP code Caguas PR 00725		5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) 5 3 6 Additional amount, if any, you want withheld from each paycheck 6 \$
7 I claim exemption from withholding for 2015, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • 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. If you meet both conditions, write "Exempt" here □		7 Exempt
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.) □ Elionett Peraza (Jun 1, 2015)		Date □ Jun 1, 2015
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional) 10 Employer identification number (EIN)



WITHHOLDING EXEMPTION CERTIFICATE

READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING THIS WITHHOLDING EXEMPTION CERTIFICATE

Complete this form and submit it to your employer. Otherwise, the employer is required to withhold your income taxes without taking into consideration your personal exemption, exemption for dependents and allowance based on deductions, pursuant to the Internal Revenue Code for a New Puerto Rico (Code).

ANY CHANGES IN THE PERSONAL EXEMPTION, THE NUMBER OF DEPENDENTS OR THE ALLOWANCE BASED ON DEDUCTIONS, REQUIRE THE FILING OF AN AMENDED CERTIFICATE.

FOR EMPLOYEE'S USE ONLY

Employee's name **Elionett Peraza Rivera** Employee's social security number **584-19-3334**

Spouse's name _____ Spouse's social security number _____

Home address **Urb. Villas de Castro Calle 4 G2 Caguas P.R. 00725** Postal address **Urb. Villas de Castro Calle 4 G2 Caguas P.R. 00725**

Check here if your annual gross wages do not exceed \$20,000. If you want your employer to withhold income taxes on your wages, complete Part D. Otherwise, proceed to sign this Certificate.

Check here if you choose the provisions of the Military Spouses Residency Relief Act. (See instructions)

Check here if you choose the optional computation of tax in the case of married individuals living together and filing a joint return. (See instructions)

A. PERSONAL EXEMPTION	Complete (less withholding)	Half	None (more withholding)
1. Individual taxpayer.....	x		
2. Married person			
3. Additional veterans personal exemption			

B. EXEMPTION FOR DEPENDENTS: Number of Dependents **0** Complete Exemption Joint Custody

C. ALLOWANCE BASED ON DEDUCTIONS

1. ALLOWANCE BASED ON THE SPECIAL DEDUCTION FOR CERTAIN INDIVIDUALS (See instructions)	<input type="checkbox"/> Complete	<input type="checkbox"/> None
2. ALLOWANCE BASED ON DEDUCTIONS (OPTIONAL):		
(a) Home mortgage interest		00
(b) Charitable contributions		00
(c) Medical expenses		00
(d) Interest paid on student loans at university level		00
(e) Contributions to governmental pension or retirement systems (See instructions)		00
(f) Contributions to Individual Retirement Accounts		00
(g) Educational Contributions Account		00
(h) Contributions to health savings accounts		00
(i) Casualty loss on your principal residence		00
(j) Loss of personal property as a result of certain casualties		00
(k) Total deductions		00
3. Number of allowances based on deductions (Divide line 2(k) by \$500)		
4. Allowances that you want to claim (May be less or equal to line 3)		

If you are a governmental employee, mark to indicate if you participate in any of the following programs (See instructions):

- Retirement Withholding Supplementary Plan
- Retirement Savings Accounts Program (Indicate the percentage that you elected as contribution _____%)

D. ELECTION FOR ADDITIONAL WITHHOLDING

I authorize my employer to withhold in each payroll period the amount of \$ _____ or _____ % from my wages in **addition** to the tax required to be deducted and withheld according to the provisions of Section 1062.01 of the Code. (See instructions)

OATH

I declare under the penalty of perjury that I have examined this form, and to the best of my knowledge, the information contained herein is true, correct and complete. I also certify that the personal exemption, exemption for dependents and the allowance based on deductions claimed herein, for purposes of withholding of income tax on wages, do not exceed the amount that I am entitled to claim on the income tax return, according to the Code.

Elionett Peraza

Elionett Peraza (Jun 1, 2015)

Employee's signature

Jun 1, 2015

Date