

Form W-4 (2013)

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 2013 expires February 17, 2014. 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 \$1,000 and includes more than \$350 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.

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 2013. 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.

		www.irs.gov/w4.
	Personal Allowa	nces Worksheet (Keep for your records.)
Α	Enter "1" for yourself if no one else can claim you as a de	oendent
	 You are single and have only one job. 	or)
В	Enter "1" if: You are married, have only one job, a	nd your spouse does not work; or . B
	• Your wages from a second job or your	pouse'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 o		"-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 to	x 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) E	
F	Enter "1" if you have at least \$1,900 of child or depende	
	(Note. Do not include child support payments. See Pub.	
G	Child Tax Credit (including additional child tax credit). S	
• If your total income will be less than \$65,000 (\$95,000 if married), enter "2" for each eligible child; then less "1" if your		
	to six eligible children or less "2" if you have seven or m	
		,000 and \$119,000 if married), enter "1" for each eligible child
н		different from the number of exemptions you claim on your tax return.)
•	-	ments to income and want to reduce your withholding, see the Deductions
	For accuracy, and Adjustments Worksheet on pa	
	complete all If you are single and have more the	n one job or are married and you and your spouse both work and the combined earnings
		f married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little
	that approx.	ies, stop here and enter the number from line H on line 5 of Form W-4 below.
	·	•
	Separate here and give Form	V-4 to your employer. Keep the top part for your records.
	\\/ \/ Fmplovee's Wit	hholding Allowance Certificate OMB No. 1545-0074
Form	VV T	2042
		a certain number of allowances or exemption from withholding is employer may be required to send a copy of this form to the IRS.
1	Your first name and middle initial Last name	2 Your social security number
	Home address (number and street or rural route)	3 Single Married Married, but withhold at higher Single rate.
		Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
	City or town, state, and ZIP code	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.
5	Total number of allowances you are claiming (from line	·
	6 Additional amount, if any, you want withheld from each paycheck	
	7 I claim exemption from withholding for 2013, 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.	
	If you meet both conditions, write "Exempt" here	
Unde	er penalties of periury. I declare that I have examined this certif	icate 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 Date		
(11115	form is not valid unless you sign it.) Employer's name and address (Employer: Complete lines 8 and 10	
•	Talent, Entertainment and Media Servi	
		,