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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](https://www.irs.gov/CommentOnTaxForms) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

# Form W-4 (2016)

**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 2016 expires February 15, 2017. 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 \$x,xxx and includes more than \$x,xxx 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 2016. See Pub. 505, especially if your earnings exceed \$xxx,xxx (Single) or \$xxx,xxx (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](http://www.irs.gov/w4).

## Personal Allowances Worksheet (Keep for your records.)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |          |       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|
| <b>A</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>A</b> | _____ |
| <b>B</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Enter "1" if: { <ul style="list-style-type: none"><li>• You are single and have only one job; or</li><li>• You are married, have only one job, and your spouse does not work; or</li><li>• Your wages from a second job or your spouse's wages (or the total of both) are \$x,xxx or less.</li></ul> . . . . .                                                                                                                                                                                                                                                           | <b>B</b> | _____ |
| <b>C</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Enter "1" for your <b>spouse</b> . 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.) . . . . .                                                                                                                                                                                                                                                                                                                                            | <b>C</b> | _____ |
| <b>D</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>D</b> | _____ |
| <b>E</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>E</b> | _____ |
| <b>F</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Enter "1" if you have at least \$x,xxx of <b>child or dependent care expenses</b> for which you plan to claim a credit . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>F</b> | _____ |
| <b>G</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"><li>• If your total income will be less than \$xx,xxx (\$xxx,xxx if married), enter "2" for each eligible child; then <b>less "1"</b> if you have two to four eligible children or <b>less "2"</b> if you have five or more eligible children.</li><li>• If your total income will be between \$xx,xxx and \$xx,xxx (\$xxx,xxx and \$xxx,xxx if married), enter "1" for each eligible child . . . . .</li></ul> | <b>G</b> | _____ |
| <b>H</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Add lines A through G and enter total here. ( <b>Note:</b> This may be different from the number of exemptions you claim on your tax return.) ▶                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>H</b> | _____ |
| For accuracy, complete all worksheets that apply. { <ul style="list-style-type: none"><li>• If you plan to <b>itemize</b> or <b>claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li><li>• If you are <b>single and have more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$xx,xxx (\$xx,xxx if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li><li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li></ul> } |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |          |       |

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |                                                                                                                                                                                                                                                              |  |                                                |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------|--|
| <b>Form W-4</b><br>Department of the Treasury<br>Internal Revenue Service                                                                                                                                                                                                                                                                                                                                                                                                                                               |  | <b>Employee's Withholding Allowance Certificate</b>                                                                                                                                                                                                          |  | OMB No. 1545-0074                              |  |
| ▶ <b>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.</b>                                                                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                              |  | <b>2016</b>                                    |  |
| <b>1</b> Your first name and middle initial                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  | Last name                                                                                                                                                                                                                                                    |  | <b>2</b> Your social security number           |  |
| Home address (number and street or rural route)                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | <b>3</b> <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate.<br><b>Note:</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box. |  |                                                |  |
| City or town, state, and ZIP code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | <b>4</b> 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. ▶ <input type="checkbox"/>                                                                                 |  |                                                |  |
| <b>5</b> Total number of allowances you are claiming (from line <b>H</b> above or from the applicable worksheet on page 2)                                                                                                                                                                                                                                                                                                                                                                                              |  | <b>5</b>                                                                                                                                                                                                                                                     |  |                                                |  |
| <b>6</b> Additional amount, if any, you want withheld from each paycheck . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | <b>6</b>                                                                                                                                                                                                                                                     |  | \$                                             |  |
| <b>7</b> I claim exemption from withholding for 2016, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"><li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b></li><li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li></ul> If you meet both conditions, write "Exempt" here . . . . . ▶ |  | <b>7</b>                                                                                                                                                                                                                                                     |  |                                                |  |
| 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.                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                                                                                              |  |                                                |  |
| <b>Employee's signature</b><br>(This form is not valid unless you sign it.) ▶                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                              |  |                                                |  |
| <b>8</b> Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)                                                                                                                                                                                                                                                                                                                                                                                                                    |  | <b>9</b> Office code (optional)                                                                                                                                                                                                                              |  | <b>10</b> Employer identification number (EIN) |  |

**Deductions and Adjustments Worksheet****Note:** Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |           |    |       |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|-------|
| <b>1</b>  | Enter an estimate of your 2016 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1952) of your income, and miscellaneous deductions. For 2016, you may have to reduce your itemized deductions if your income is over \$xxx,xxx and you are married filing jointly or are a qualifying widow(er); \$xxx,xxx if you are head of household; \$xxx,xxx if you are single and not head of household or a qualifying widow(er); or \$xxx,xxx if you are married filing separately. See Pub. 505 for details | <b>1</b>  | \$ | _____ |
| <b>2</b>  | Enter: { \$xx,xxx if married filing jointly or qualifying widow(er)<br>\$x,xxx if head of household<br>\$x,xxx if single or married filing separately }                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>2</b>  | \$ | _____ |
| <b>3</b>  | <b>Subtract</b> line 2 from line 1. If zero or less, enter "-0-"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>3</b>  | \$ | _____ |
| <b>4</b>  | Enter an estimate of your 2016 adjustments to income and any additional standard deduction (see Pub. 505)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>4</b>  | \$ | _____ |
| <b>5</b>  | <b>Add</b> lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2016 Form W-4</i> worksheet in Pub. 505.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>5</b>  | \$ | _____ |
| <b>6</b>  | Enter an estimate of your 2016 nonwage income (such as dividends or interest)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>6</b>  | \$ | _____ |
| <b>7</b>  | <b>Subtract</b> line 6 from line 5. If zero or less, enter "-0-"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>7</b>  | \$ | _____ |
| <b>8</b>  | <b>Divide</b> the amount on line 7 by \$x,xxx and enter the result here. Drop any fraction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>8</b>  |    | _____ |
| <b>9</b>  | Enter the number from the <b>Personal Allowances Worksheet</b> , line H, page 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>9</b>  |    | _____ |
| <b>10</b> | <b>Add</b> lines 8 and 9 and enter the total here. If you plan to use the <b>Two-Earners/Multiple Jobs Worksheet</b> , also enter this total on line 1 below. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>10</b> |    | _____ |

**Two-Earners/Multiple Jobs Worksheet** (See *Two earners or multiple jobs* on page 1.)**Note:** Use this worksheet *only* if the instructions under line H on page 1 direct you here.

|          |                                                                                                                                                                                                                                                   |          |       |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|
| <b>1</b> | Enter the number from line H, page 1 (or from line 10 above if you used the <b>Deductions and Adjustments Worksheet</b> )                                                                                                                         | <b>1</b> | _____ |
| <b>2</b> | Find the number in <b>Table 1</b> below that applies to the <b>LOWEST</b> paying job and enter it here. <b>However</b> , if you are married filing jointly and wages from the highest paying job are \$xx,xxx or less, do not enter more than "3" | <b>2</b> | _____ |
| <b>3</b> | If line 1 is <b>more than or equal to</b> 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. <b>Do not</b> use the rest of this worksheet                                         | <b>3</b> | _____ |

**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.

|          |                                                                                                                                                                                                                                                                                                                                                 |          |          |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>4</b> | Enter the number from line 2 of this worksheet                                                                                                                                                                                                                                                                                                  | <b>4</b> | _____    |
| <b>5</b> | Enter the number from line 1 of this worksheet                                                                                                                                                                                                                                                                                                  | <b>5</b> | _____    |
| <b>6</b> | <b>Subtract</b> line 5 from line 4                                                                                                                                                                                                                                                                                                              | <b>6</b> | _____    |
| <b>7</b> | Find the amount in <b>Table 2</b> below that applies to the <b>HIGHEST</b> paying job and enter it here                                                                                                                                                                                                                                         | <b>7</b> | \$ _____ |
| <b>8</b> | <b>Multiply</b> line 7 by line 6 and enter the result here. This is the additional annual withholding needed                                                                                                                                                                                                                                    | <b>8</b> | \$ _____ |
| <b>9</b> | Divide line 8 by the number of pay periods remaining in 2016. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2016. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck | <b>9</b> | \$ _____ |

**Table 1****Table 2**

| Married Filing Jointly                      |                       | All Others                                  |                       | Married Filing Jointly                       |                       | All Others                                   |                       |
|---------------------------------------------|-----------------------|---------------------------------------------|-----------------------|----------------------------------------------|-----------------------|----------------------------------------------|-----------------------|
| If wages from <b>LOWEST</b> paying job are— | Enter on line 2 above | If wages from <b>LOWEST</b> paying job are— | Enter on line 2 above | If wages from <b>HIGHEST</b> paying job are— | Enter on line 7 above | If wages from <b>HIGHEST</b> paying job are— | Enter on line 7 above |
| \$0 - \$x,xxx                               | 0                     | \$0 - \$x,xxx                               | 0                     | \$0 - \$xx,xxx                               | \$xxx                 | \$0 - \$xx,xxx                               | \$xxx                 |
| x,xxx - xx,xxx                              | 1                     | x,xxx - xx,xxx                              | 1                     | xx,xxx - xxx,xxx                             | x,xxx                 | xx,xxx - xx,xxx                              | x,xxx                 |
| xx,xxx - xx,xxx                             | 2                     | xx,xxx - xx,xxx                             | 2                     | xxx,xxx - xxx,xxx                            | x,xxx                 | xx,xxx - xxx,xxx                             | x,xxx                 |
| xx,xxx - xx,xxx                             | 3                     | xx,xxx - xx,xxx                             | 3                     | xxx,xxx - xxx,xxx                            | x,xxx                 | xxx,xxx - xxx,xxx                            | x,xxx                 |
| xx,xxx - xx,xxx                             | 4                     | xx,xxx - xx,xxx                             | 4                     | xxx,xxx - xxx,xxx                            | x,xxx                 | xxx,xxx and over                             | x,xxx                 |
| xx,xxx - xx,xxx                             | 5                     | xx,xxx - xx,xxx                             | 5                     | xxx,xxx and over                             | x,xxx                 |                                              |                       |
| xx,xxx - xx,xxx                             | 6                     | xx,xxx - xx,xxx                             | 6                     |                                              |                       |                                              |                       |
| xx,xxx - xx,xxx                             | 7                     | xx,xxx - xxx,xxx                            | 7                     |                                              |                       |                                              |                       |
| xx,xxx - xx,xxx                             | 8                     | xxx,xxx - xxx,xxx                           | 8                     |                                              |                       |                                              |                       |
| xx,xxx - xx,xxx                             | 9                     | xxx,xxx - xxx,xxx                           | 9                     |                                              |                       |                                              |                       |
| xx,xxx - xxx,xxx                            | 10                    | xxx,xxx and over                            | 10                    |                                              |                       |                                              |                       |
| xxx,xxx - xxx,xxx                           | 11                    |                                             |                       |                                              |                       |                                              |                       |
| xxx,xxx - xxx,xxx                           | 12                    |                                             |                       |                                              |                       |                                              |                       |
| xxx,xxx - xxx,xxx                           | 13                    |                                             |                       |                                              |                       |                                              |                       |
| xxx,xxx - xxx,xxx                           | 14                    |                                             |                       |                                              |                       |                                              |                       |
| xxx,xxx and over                            | 15                    |                                             |                       |                                              |                       |                                              |                       |

**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(f)(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 are not 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.