



Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of the 2019 IRS Form W-4, Employee's Withholding Allowance Certificate, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, in this case **we anticipate it is likely that this form will change before being released as final.** Whether this draft changes or not, we will post a new draft this summer with our standard coversheet indicating we do not expect that draft of the form to change. Draft forms generally are subject to OMB approval before they can be officially released. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and publications is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form W-8BEN-E page is at [IRS.gov/W8BENE](https://www.irs.gov/W8BENE); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); Instructions for the Requester of a Form W-8 are at [IRS.gov/W8](https://www.irs.gov/W8); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically redirect to the actual link for the page.

If you wish, you can submit comments about this draft Form W-4 to WI.W4.Comments@IRS.gov. We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider suggestions until the subsequent revision of the product.

Employee's Withholding Allowance Certificate

Department of the Treasury
Internal Revenue Service

- ▶ Give Form W-4 to your employer.
- ▶ Go to www.irs.gov/FormW4 for instructions and the latest information.
- ▶ The amount of, or exemption from, withholding is subject to review by the IRS.

2019

1 Your first name and middle initial		Last name	2 Your social security number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single or married filing separately <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Head of household		
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 800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		

Before you begin:

- See the instructions at www.irs.gov/FormW4 before completing this form. If you have a simple tax situation, you may be able to use the brief instructions on the back of this form.
- You also can use the calculator at www.irs.gov/W4App to complete your Form W-4.
- If you hold more than one job at a time (or are married filing jointly and both you and your spouse have jobs), complete lines 5, 6, and 7 **only** for the highest paying job in the household.

5 Enter the amount, if any, of nonwage income not subject to withholding, such as interest and dividends	5 \$
6 Enter the amount, if any, of itemized and other deductions	6 \$
7 Enter the amount, if any, of tax credits, such as the child tax credit	7 \$
8 Complete this line <i>only</i> if you have multiple jobs at the same time or file as married filing jointly and both you and your spouse work; otherwise, leave it blank. Enter the total pay of all lower paying jobs	8 \$
9 Additional amount, if any, you want withheld from each paycheck	9 \$
10 I claim exemption from withholding for 2019, 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 ▶ 10	

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.) ▶

Date ▶

11 Employer's name and address (Employer: Complete boxes 11 and 13 if sending to IRS and complete boxes 11, 12, and 13 if sending to State Directory of New Hires.)	12 First date of employment	13 Employer identification number (EIN)
--	------------------------------------	--



Use this form so that your employer can withhold the correct amount of income tax from your pay. **See the instructions and worksheets before completing this form.** You can find the latest instructions and information at www.irs.gov/FormW4. You also can use the calculator at www.irs.gov/W4App to complete your Form W-4.

Summary of the Instructions. You can use this summary of the instructions for completing Form W-4. If you need more information, go to the separate instructions at www.irs.gov/FormW4.

Exemption. If you meet both requirements on line 10 for exemption from withholding, skip lines 5 through 9. You will need to file a new Form W-4 for 2020. See the separate instructions for additional details.



*If you have more than one job at a time (or are married filing jointly and you and your spouse both work), enter the amounts you figure for lines 5 through 7 **only** on the Form W-4 for the highest paying job in your household. To get the most accurate withholding for these situations, complete a 2019 Form W-4 for every job in the household.*

Note. You don't have to fill out lines 5 through 8 of your Form W-4 but filling them out will provide your employer with information to withhold a more accurate amount for your tax situation. If you don't want to give your employer this information, you can use the calculator at www.irs.gov/W4App to figure an amount of additional withholding to enter on line 9 or reduction to withholding to enter on line 7 and leave the other lines blank. You may also use Pub. 505, Tax Withholding and Estimated Tax, to figure amounts for line 7 or 9.

When to use the calculator. Consider using the calculator for more complex situations, for example, if you have a seasonal job or expect to work only part of the year, if you have dividends or capital gains or self-employment income, or if you are subject to additional taxes like the net investment income tax.

Line 5. Enter on line 5 the total of your nonwage income, if any. If you prefer to pay estimated tax on your nonwage income, rather than having tax withheld from your paycheck, see Pub. 505, Tax Withholding and Estimated Tax.

Line 6. Use this line if you expect to claim deductions from income other than the basic standard deduction.

Itemized deductions. If you plan to itemize your deductions or are not certain whether you will or should claim itemized deductions or the standard deduction, estimate your 2019 itemized deductions (note state and local taxes count only up to \$10,000) and then subtract the standard deduction (\$24,XXX if you're married filing jointly or qualifying widow(er), \$18,XXX if head of household, and \$12,XXX if single or married filing separately). Use this result for *Itemized deductions* under *Total* below. If the result is negative, use zero.

Other deductions. Estimate and then add together any other deductions from income you may claim, for example, educator expenses, student loan interest deductions, health savings account deductions, or additional standard deductions for age 65 or older or blindness.

Total. Enter on line 6 the total of any amounts from *Itemized deductions* and *Other deductions*.

Line 7. Enter on line 7 the sum of the tax credits, if any, you expect to claim in 2019. Some of the more widely used credits are listed below.

Child tax and other dependents credits. If your income will be \$200,000 or less (\$400,000 or less if married filing jointly), multiply the number of your qualifying children under age 17 by \$2,000, and the number of your other dependents by \$500.

Other tax credits. Estimate other tax credits you expect to take, including education tax credits, and the child and dependent care credit.

Line 8. Use this line **only** if you have more than one job at the same time or are married filing jointly and you and your spouse both work. For each job in the household, enter the amount of total wages for all other jobs that are lower paying than this job on line 8 of Form W-4. Do this on Form W-4 for each job in the household. Leave line 8 blank on the form for the lowest paying job.

Example with three jobs. John and Mary Jones file as married filing jointly. They have a 5-year old child. They have three jobs between them with annual wages of \$75,000, \$50,000, and \$42,000. They plan to take the standard deduction. They have interest income (\$425), educator expenses (\$250), and a child tax credit (\$2,000).

They submit a Form W-4 for each job and complete lines 5 through 8 as follows.

- \$75,000 job: Enter \$425 on line 5, \$250 on line 6, \$2,000 on line 7, and \$92,000 on line 8 (\$50,000 + \$42,000).
- \$50,000 job: Leave lines 5, 6, and 7 blank and enter \$42,000 on line 8.
- \$42,000 job: Leave lines 5 through 8 blank.

Line 9. Enter on this line any additional income tax you want withheld from your pay each pay period. In addition, if you don't want to fill out line 5, 6, 7, or 8 on Form W-4, you can instead enter a dollar amount from the withholding calculator.