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Feb. 28, 2018

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate ▶ Whether you're 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 2018	
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 <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."			
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"/>			
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)				5	
6 Additional amount, if any, you want withheld from each paycheck				6	\$
7 I claim exemption from withholding for 2018, 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 ▶ 7					
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 ▶			
8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)		9 First date of employment		10 Employer identification number (EIN)	
For Privacy Act and Paperwork Reduction Act Notice, see page 4.					
Cat. No. 10220Q				Form W-4 (2018)	

The Internal Revenue Service has released an updated Withholding Calculator on IRS.gov and a new version of **Form W-4** to help taxpayers check their 2018 tax withholding following passage of the Tax Cuts and Jobs Act in December.

The IRS urges taxpayers to use these tools to make sure they have the right amount of tax taken out of their paychecks.

"Following the major changes in the tax law, the IRS encourages employees to check their paychecks to help ensure they're having the right amount of tax withheld for their personal situation," said Acting IRS Commissioner David Kautter.

The **Tax Cuts and Jobs Act** made changes to the tax law, including increasing the standard deduction, removing personal exemptions, increasing the child tax credit, limiting or discontinuing certain deductions and changing the tax rates and brackets.

If changes to withholding should be made, the [Withholding Calculator](#) gives

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The withholding changes do not affect 2017 tax returns due this April. However, having a completed 2017 tax return can help taxpayers work with the Withholding Calculator to determine their proper withholding for 2018 and avoid issues when they file next year.

Steps to Help Taxpayers: Do a “Paycheck Checkup”

The IRS encourages employees to use the Withholding Calculator to perform a quick “paycheck checkup.” An employee checking their withholding can help protect against having too little tax withheld and facing an unexpected tax bill or penalty at tax time in 2019. It can also prevent employees from having too much tax withheld; with the average refund topping \$2,800, some taxpayers might prefer to have less tax withheld up front and receive more in their paychecks.

The Withholding Calculator can be used by taxpayers who want to update their withholding in response to the new law or who start a new job or have other changes in their personal circumstances in 2018.

As a first step to reflect the tax law changes, the IRS released new [withholding tables](#) in January. These tables were designed to produce the correct amount of tax withholding — avoiding under- and over-withholding of tax — for those with simple tax situations. This means that people with simple situations might not need to make any changes. Simple situations include singles and married couples with only one job, who have no dependents, and who have not claimed itemized deductions, adjustments to income or tax credits.

People with more complicated financial situations might need to revise their W-4. With the new tax law changes, it's especially important for these people to use the Withholding Calculator on IRS.gov to make sure they have the right amount of withholding.

Among the groups who should check their withholding are:

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Withholding and Estimated Tax, expected to be available on IRS.gov in early spring, instead of the Withholding Calculator. This includes those who owe self-employment tax, the alternative minimum tax, or tax on unearned income from dependents, and people who have capital gains and dividends.

Plan Ahead: Tips for Using the Withholding Calculator

The Withholding Calculator asks taxpayers to estimate their 2018 income and other items that affect their taxes, including the number of children claimed for the Child Tax Credit, Earned Income Tax Credit and other items.

Take a few minutes and plan ahead to make using the calculator on IRS.gov as easy as possible. Here are some tips:

- Gather your most recent pay stub from work. Check to make sure it reflects the amount of Federal income tax that you have had withheld so far in 2018.
- Have a completed copy of your 2017 (or possibly 2016) tax return handy. Information on that return can help you estimate income and other items for 2018. However, note that the new tax law made significant changes to itemized deductions.
- Keep in mind the Withholding Calculator results are only as accurate as the information entered. If your circumstances change during the year, come back to the calculator to make sure your withholding is still correct.
- The Withholding Calculator does not request personally-identifiable information such as name, Social Security number, address or bank account numbers. The IRS does not save or record the information entered on the calculator. As always, watch out for tax scams, especially via email or phone calls and be especially alert to cybercriminals impersonating the IRS. The IRS does not send emails related to the calculator or the information entered.

- Use the results from the Withholding Calculator to determine if you should

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people with withholding occurring throughout the year, it's better to take this step early on.

More information

This spring and throughout the year, the IRS will be working closely with businesses as well as the tax and payroll communities to help educate the public about the new withholding guidelines and the Withholding Calculator.

For 2019, the IRS plans to make further changes involving withholding. The agency will work with businesses and the tax and payroll communities to explain and implement these additional changes.

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