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exemption numbers.

Jul. 31, 2018

Form W-4 <small>Department of the Treasury Internal Revenue Service</small>	Employee's Withholding Allowance Certificate ▶ 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.		OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2019</div>
1 Your first name and middle initial		Last name	
Home address (number and street or rural route)		2 Your social security number	
City or town, state, and ZIP code		3 <input type="checkbox"/> Single or married filing separately <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Head of household	
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: <ul style="list-style-type: none"> • 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.) ▶			
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)

The pre-draft 2019 W-4 has been released, and it's a major change from previous

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Filing status: Line 3 is used to indicate the employee's tax filing status. The draft 2019 Form W-4 has checkboxes to indicate that the filer is single or married filing separately, married filing jointly, or head of household. The number of default allowances will be calculated automatically in single tables based on the filing status that is checked — **2** if single or married filing separately, and **3** if married filing jointly or head of household.

Lines 5-8. Lines 5-8 are new and completely optional to the taxpayer. These lines mimic a 1040 filing and the IRS indicates that completing them will provide more accurate withholding information.

- Line 5 is for nonwage income not subject to withholding
- Line 6 is for itemized and other deductions (other than the standard deduction)
- Line 7 is for applicable tax credits
- Line 8 is for the total pay of lower paying jobs and is only used when employees have more than one job or are married filing jointly and both spouses work

Completing these lines requires information that employees may not want to share. To avoid completing all lines individually, the IRS recommends using the [IRS Withholding Calculator](#) or IRS Publication 505, *Tax Withholding and Estimated Tax*.

Also, **line 9** has additional withholding per paycheck.

The IRS has two draft instructions for calculating withholding — a short instruction with the 2019 W-4 for simple filers and an 11-page instruction guide for more complicated returns (i.e. stock ownership, dividend, and self-employment income). The IRS has indicated that they will advise employers to make the 11-page W-4 instruction booklet available to all employees.

Note: Several states have not adopted the new TCJA rules — the current list is below.

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CO	No	N/A
CT	No	N/A
DC	Yes	If taxpayer itemized deductions federally
DE	Yes	N/A
FL	N/A	N/A
GA	Yes	Only if taxpayer also itemized deductions in federal return; Federal Schedule A must be attached
HI	Yes	N/A
IA	Yes	N/A
ID	Yes	N/A
IL	No	N/A
IN	No	N/A
KS	No	For the tax year beginning on and after January 1, 2018 and ending before January 1, 2019, Kansas only allows itemized deductions for 100% of charitable contributions allowable under IRC § 170, 50% of expenses for medical care allowable under IRC § 213, 50% of qualified residence interest provided in IRC § 163(h), and 50% of taxes on real and personal property provided in IRC § 164(a). For the tax year beginning on and after January 1, 2019 and ending before January 1, 2020, Kansas itemized deductions are 100% of charitable contributions allowable under IRC § 170, 75% of expenses for medical care allowable under IRC § 213, 75% of qualified residence interest provided in IRC § 163(h), and 75% of

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KY	No	Effective for taxable years beginning on or after January 1, 2018, Kentucky has eliminated most itemized deductions except for Social Security income, mortgage income, and charitable giving — prior to January 1, 2018, Kentucky allowed most federal itemized deductions
LA	No	State does not allow itemized deductions; state allows a deduction for the amount of excess federal itemized personal deductions
MA	No	Massachusetts allows certain deductions and exemptions that are part of federal itemized deductions, and Massachusetts does not have a standard deduction
MD	Yes	N/A
ME	Yes	N/A
MI	No	Michigan does not allow itemized deductions (or “below-the-line” deductions) since it adopts FAGI as a starting point for computing Michigan income tax
MN	Yes	State starts with federal taxable income so adopts itemized deductions made by taxpayer for federal purposes with certain modifications
MO	Yes	N/A
MS	Yes	N/A
MT	N/A	For 2013, the American Taxpayer Relief Act of 2012 reinstated a limitation on itemized deductions for individuals with incomes above certain thresholds, commonly referred to as the “Pease Limitation”; a limitation on itemized

deductions applies to taxpayers whose AGI is

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		and claim of right repayments, for tax years after 2014, medical and dental expenses are allowed as itemized deductions
ND	Yes	N/A
NE	Yes	N/A
NH	No	N/A
NJ	No	N/A
NM	Yes	N/A
NV	N/A	N/A
NY	Yes	Phaseout for taxpayers with AGI exceeding \$100,000
OH	No	Ohio does not allow federal itemized or standard deductions
OK	Yes	For tax years beginning on or after January 1, 2018, there is a cap of \$17,000 on itemized deductions; charitable contributions and medical expenses are exempt from this cap
OR	Yes	N/A
PA	No	Pennsylvania law has no provisions for standard or itemized deductions
RI	N/A	Taxpayers do not have the option to itemize deductions; only the Rhode Island standard deduction is allowed
SC	Yes	However, South Carolina does not conform to IRC § 68, relating to the reduction of itemized deductions for certain taxpayers
SD	N/A	N/A
TN	N/A	N/A
TX	N/A	Effective 2008 and after, a limited tax credit is

allowed for federal itemized deductions, as

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calculating vermont income tax liability		
WA	N/A	Wisconsin allows an itemized deduction credit for taxpayers whose federal itemized deductions exceed the Wisconsin standard deduction, and therefore do not conform to the changes made by the 2017 Tax Cuts and Jobs Act
WI	No	State does not allow itemized deductions
WV	No	N/A
WY	N/A	N/A

(Last run 6/18/2018 — Chart © 2018 Thomson Reuters/Tax & Accounting. All Rights Reserved.)

Furthermore, many states allow taxpayers to use the federal W-4 for state withholding. It's expected that this will no longer work for 2019 W-4s and most states (exception: PA) will need to come up with their own state version for withholding. Look for an update on this later in the year.

The federal government will allow taxpayers to continue to use their old W-4 status with no need to file a new W-4 — however, the federal government is suggesting all taxpayers review their withholding and see if they need to file a new 2019 W-4 (when it becomes available) for 2019 wages. All new employees hired as of January 1, 2019, and all employees that want to make W-4 changes after January 1, 2019 will be required to use the 2019 W-4.

A second draft is expected sometime around August 2018 with a final version later this year. We will be watching for updates and potential changes.

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