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start work. The form lets you know how much federal income tax to withhold from employees' wages.

Kaylee Riley • Oct. 19, 2017

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

Form <b>W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b>		OMB No. 1545-0074 <b>2015</b>
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, 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. <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5
6 Additional amount, if any, you want withheld from each paycheck				6 \$
7 I claim exemption from withholding for 2015, and I certify that I meet <b>both</b> of the following conditions for exemption: • 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, and • This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> 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.)				
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)		10 Employer identification number (EIN)
For Privacy Act and Paperwork Reduction Act Notice, see page 2.				
Cat. No. 102300				
Form <b>W-4</b> (2015)				

When you hire employees, you should have them complete [Form W-4](#) when they start work. The form lets you know how much federal income tax to withhold from employees' wages.

Form W-4 is a short form, but it can still be confusing. If your employees have questions while filling it out, would you be able to answer them?

This article will give you the information you need to have a basic understanding of the form and to give your employees Form W-4 help.

# When to fill out Form W-4?

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## 2. Withholding adjustments

Your employees need to give you a new Form W-4 whenever they need to adjust their withholding. Employees should give you a new form within 10 days of experiencing a life event that changes the number of allowances they can [claim on the personal allowances worksheet](#). For example, an employee should give you a new Form W-4 when their marital status changes.

Employees can also give you a new form anytime during the year if they find too much or too little tax is being withheld. You are required to implement the new form as soon as possible. The longest you can wait to change withholding is the start of the first payroll period that ends 30 days after an employee turns in the form.

## 3. Exemption from withholding expiration

If any employees fill out an exemption from withholding, they will need to fill out a new Form W-4 every year before the [Form W-4 deadline for exemptions](#) on February 16 to keep the exemption.

## What are allowances?

Employees can claim allowances on Form W-4. For each claimed allowance, the employee's federal income tax withholding decreases. Employees can claim allowances for a few things, including dependents and spouses.

Page 2 of Form W-4 has worksheets that employees can use if they plan to itemize their deductions, claim certain credits, or make income adjustments. If employees use the worksheets for W-4 form help, they will still record their allowances on line 5 of page 1.

You will use the allowances that employees claim to calculate their federal income

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1. The employee had a right to a refund of all federal income tax withheld last year because they had no tax liability.
2. The employee expects a refund of all federal income tax withheld this year because they will have no tax liability.

If an employee wants to claim an exemption from withholding, they only need to fill out lines 1, 2, 3, 4, and 7 on Form W-4.

## **Do nonresident aliens fill out Form W-4?**

If you hire a nonresident alien (NRA), that employee must fill out a Form W-4 if they are subject to income tax withholding. NRA employees should follow these instructions when filling out Form W-4:

1. Select "Single" on line 3, regardless of marital status.
2. Claim only 1 allowance on line 5, unless the employee is from Canada, Mexico, South Korea, a U.S. national, or is a student or apprentice from India.
3. Do not claim exempt status on line 7.
4. Write "Nonresident Alien" or "NRA" above the dotted line on line 6.

For more information on Form W-4 or about withholding federal income tax from NRA employees, see IRS Notice 1392.

## **What do you do with completed forms?**

Once employees complete their forms, you do not send them to the IRS. You will only send Form W-4 to the IRS if it requests you to do so.

You need to keep a Form W-4 on file for every employee. You should keep every Form

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resources, including [withholding information for employees](#) and a [withholding calculator](#) to help employees determine their allowances.

Payroll

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