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their 2018 federal income tax return in 2019.

Aug. 17, 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.) ▶ | | | | | |
| 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) | |

High-income wage earners and those with complex tax returns are being urged to check their withholding soon to avoid an unexpected tax bill or penalty when they file their 2018 federal income tax return in 2019.

The Tax Cuts and Jobs Act, the tax reform legislation passed in December, made major 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 tax rates and tax brackets.

Any of these far-reaching changes could have a big impact on the tax refund or balance due on the tax return taxpayers file next year. That's why the IRS encourages every employee to do a "paycheck checkup" soon to check that they are having the

right amount of tax taken out of their pay. The IRS [Withholding Calculator](#) and

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For 2018, the standard deduction nearly doubled to \$24,000 for joint filers and \$12,000 for singles. There were also numerous changes to itemized deductions, including:

- A \$10,000 cap on deductions for state and local property, sales and income taxes.
- New limits on deductions for some mortgage interest and home equity debt.
- Higher limits on the percent of income a taxpayer can deduct as charitable contributions.
- No deduction for those miscellaneous expenses that, in prior tax years, had to exceed 2 percent of a filer's income to qualify. These included investment expenses and un-reimbursed employee expenses such as travel, meals, entertainment and uniforms.

Many who itemized in the past may find they'll pay less tax in 2018 by taking the standard deduction.

Do a 'paycheck checkup' soon

Checking and adjusting how much tax is withheld from pay now can prevent an unexpected tax bill and penalties next year at tax time. It can also help taxpayers avoid a large tax refund, if they'd prefer to have their money in their paychecks throughout the year.

Taxpayers need to adjust their withholding as soon as possible for an even, consistent amount of withholding throughout the rest of the year. Waiting means there are fewer pay periods to withhold the necessary federal tax – so more tax will have to be withheld from each remaining paycheck.

Whether someone uses the Withholding Calculator or Publication 505, it's helpful to

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Calculator can also be helpful to some taxpayers receiving pension and annuity income. Recipients of pensions and annuities can change their withholding by completing [Form W-4P](#) and submitting it to their payer.

All taxpayers should remember that if their personal circumstances change during the year, they should re-check their withholding.

Taxpayers who change their withholding for 2018 should recheck their withholding at the start of 2019. This is especially important for taxpayers who reduce their withholding sometime during 2018. A mid-year withholding change in 2018 may have a different full-year impact in 2019. So, if taxpayers don't submit a new Form W-4 for 2019, their withholding might be higher or lower than intended. To help protect against having too little withheld in 2019, taxpayers should check their withholding again early in 2019.

People with more complex situations may need to use Publication 505

Taxpayers with more complex situations might need to use [Publication 505](#) instead of the Withholding Calculator. This includes employees who owe self-employment tax, the alternative minimum tax or tax on unearned income from dependents. It can also help those who receive non-wage income such as dividends, capital gains, rents and royalties. The publication includes worksheets and examples to guide taxpayers through these special situations.

In some of these situations, a household may make estimated tax payments but also have tax withheld by an employer. It's important to account for both amounts when figuring how much tax to have an employer withhold. Publication 505 helps taxpayers include estimated tax payments; the Withholding Calculator does not.

Adjusting withholding

If an employee determines they should adjust their withholding, they should

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Form W-4 means more tax will be withheld. Entering a bigger number means less tax withholding, resulting in a smaller tax refund or potentially a tax bill or penalty.

Taxpayers may also need to determine if they should make adjustments to their state or local withholding. They can contact their [state's department of revenue](#) to learn more.

Additional information

The Withholding Calculator does not request personally identifiable information such as name, Social Security number, address or bank account number. The IRS does not save or record the information entered on the calculator. As always, taxpayers should watch out for tax scams, especially via email or phone and be alert to cybercriminals impersonating the IRS. The IRS does not send emails related to the calculator or the information entered in it.

The calculator and Publication 505 are not tax-planning tools. Taxpayers needing advice regarding the new tax law and their personal situation should consult a trusted tax professional.

Taxpayers can get more information on these topics at www.irs.gov/withholding. Additionally, IRS.gov/getready has information about steps taxpayers can take now to get a jump on next year's taxes, including how the new tax law may affect them.

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