## **CPA**

## Practice **Advisor**

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Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Certificate  ► Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.  ► Give Form W-4 to your employer.  ► Your withholding is subject to review by the IRS.		омв No. 1545-0074 20 <b>20</b>	
Step 1:	(a)	First name and middle initial	Last name	(b) :	Social security number
Enter Personal Information	Add	or town, state, and ZIP code	name on your so card? If not, to er credit for your earn		es your name match the e on your social security ? If not, to ensure you get t for your earnings, contact at 800-772-1213 or go to .ssa.gov.
(c) Single or Married filling separately  Married filling jointly (or Qualifying widow(er))  Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)  Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.					
Step 2: Multiple Jobs or Spouse Works		Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.  Do only one of the following.  (a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3-4); or  (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or  (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld			

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