

Form W-4 (2009) Instructions and Worksheet

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2009 expires February 16, 2010. See Pub. 505, Tax Withholding and Estimated Tax. **Note:** You cannot claim exemption from withholding if (a) your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earner/multiple job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Non-wage income. If you have a large amount of non-wage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Non-resident alien. If you are a nonresident alien, see the Instructions for Form 8233 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2009. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 to initiate a name change and obtain a social security card showing your correct name.

Personal Allowances Worksheet (Keep for your records.)

- A** Enter "1" for **yourself** if no one else can claim you as a dependent **A** _____
- B** Enter "1" if: **B** _____
- You are single and have only one job; or
 - You are married, have only one job, and your spouse does not work; or
 - Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.
- C** Enter "1" for your **spouse**. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) **C** _____
- D** Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return **D** _____
- E** Enter "1" if you will file as **head of household** on your tax return (see conditions under Head of household above) **E** _____
- F** Enter "1" if you have at least \$1,800 of **child or dependent care expenses** for which you plan to claim a credit (**Note:** Do **not** include child support payments. See **Pub. 503**, Child and Dependent Care Expenses, for details.) **F** _____
- G** **Child Tax Credit** (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. **G** _____
- If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child.
 - If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" **additional** if you have six or more eligible children.
- H** Add lines A through G and enter total here. (**Note:** This may be different from the number of exemptions you claim on your tax return.) For accuracy, **complete all worksheets that apply:** **H** _____
- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
 - If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$25,000 if married), see the **Two-Earner/Multiple Job Worksheet** on page 2 to avoid having too little tax withheld.
 - If neither of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions, claim certain credits, adjustments to income, or an additional standard deduction

- 1 Enter an estimate of your 2009 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2009, you may have to reduce your itemized deductions if your income is over \$166,800 (\$83,400 if married filing separately). See *Worksheet 2* in Pub. 919 for details.) 1 \$ _____
- 2 Enter:

{	\$11,400 if married filing jointly or qualifying widow(er)	}	2	\$	
\$ 8,350 if head of household						
\$ 5,700 if single or married filing separately						
- 3 **Subtract** line 2 from line 1. If zero or less, enter "-0-" 3 \$ _____
- 4 Enter an estimate of your 2009 adjustments to income and any additional standard deduction. (Pub. 919) 4 \$ _____
- 5 **Add** lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 8* in Pub. 919.) 5 \$ _____
- 6 Enter an estimate of your 2009 nonwage income (such as dividends or interest) 6 \$ _____
- 7 **Subtract** line 6 from line 5. If zero or less, enter "-0-" 7 \$ _____
- 8 **Divide** the amount on line 7 by \$3,500 and enter the result here. Drop any fraction 8 _____
- 9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1 9 _____
- 10 **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 10 _____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

- 1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) 1 _____
 - 2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you are married filing jointly and wages from the highest paying job are \$50,000 or less, do not enter more than "3." 2 _____
 - 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet 3 _____
- Note.** If line 1 is *less than* line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4-9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill.
- 4 Enter the number from line 2 of this worksheet 4 _____
 - 5 Enter the number from line 1 of this worksheet 5 _____
 - 6 **Subtract** line 5 from line 4 6 _____
 - 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here 7 \$ _____
 - 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed 8 \$ _____
 - 9 Divide line 8 by the number of pay periods remaining in 2009. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2008. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck 9 \$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$4,500	0	\$0 - \$6,000	0	\$0 - \$65,000	\$550	\$0 - \$35,000	\$550
4,501 - 9,000	1	6,001 - 12,000	1	65,001 - 120,000	910	35,001 - 90,000	910
9,001 - 18,000	2	12,001 - 19,000	2	120,001 - 185,000	1,020	90,001 - 165,000	1,020
18,001 - 22,000	3	19,001 - 26,000	3	185,001 - 330,000	1,200	165,001 - 370,000	1,200
22,001 - 26,000	4	26,001 - 35,000	4	330,001 and over	1,280	370,001 and over	1,280
26,001 - 32,000	5	35,001 - 50,000	5				
32,001 - 38,000	6	50,001 - 65,000	6				
38,001 - 46,000	7	65,001 - 80,000	7				
46,001 - 55,000	8	80,001 - 90,000	8				
55,001 - 60,000	9	90,001 - 120,000	9				
60,001 - 65,000	10	120,001 and over	10				
65,001 - 75,000	11						
75,001 - 95,000	12						
95,001 - 105,000	13						
105,001 - 120,000	14						
120,001 and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws, and using it in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATE – FORM W-4 – 2009

Complete the following. Employee's signature is required. Contact taxoffice@hr.osu.edu for more information.

1. Last Name First Middle

Home Address

City State Zip Code

2. Social Security Number 3. Single Married Married, but withhold at higher Single rate

Note: If married, but legally separated, or if you or your spouse is a nonresident alien, check the Single box.

4. If your last name differs from that on your social security card, check here and call 1-800-772-1213 for a new card

5. Total number of allowances you are claiming for federal tax purposes

6. Additional amount, if any, you want withheld from each paycheck \$.00

Indicate "cancel" across from item 6 if you wish to change the additional amount currently deducted to zero.

7. I AM A U.S. CITIZEN OR RESIDENT ALIEN (PERMANENT RESIDENT) AND CLAIM EXEMPTION FROM WITHHOLDING FOR 2009 AND I CERTIFY THAT I MEET BOTH OF THE FOLLOWING CONDITIONS FOR EXEMPTION:

- Last year I had the 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 EXEMPT is entered here, no federal tax will be withheld.)

If you meet BOTH conditions, enter "EXEMPT" here...

Note: You cannot claim exemption from withholding if (1) your income exceeds \$950 and includes more than \$300 of unearned income (e.g., interest and dividends) and (2) another person can claim you as a dependent on his or her tax return. The claim for exemption from withholding expires on February 15 of the next calendar year.

PLEASE CHECK IF YOU WISH TO CANCEL YOUR EXEMPT STATUS AND COMPLETE NUMBERS 3, 5 AND, IF APPLICABLE, ITEM 6

Were you continuously employed prior to 3/31/86 with the State of Ohio, an agency of the State of Ohio, or another state university in Ohio? Yes No
Did you accept your position with OSU prior to terminating your state employment? Yes No

CITIZENSHIP

- U.S. citizen
Resident alien or permanent resident (attach a copy of your greencard)
Nonresident alien - Immigration Status (e.g. F-1, J-1, etc.)
Country of Residence
If you are a non-resident alien, have you completed Glacier online? Yes No If no, please list your e-mail address

STATE TAX

Personal exemption for yourself. Write "1" if claimed
Write "1" if you are claiming a personal exemption for your spouse (Do not claim if your spouse is claiming his or her personal exemption)
Exemptions for dependents (Do not claim an exemption for a dependent unless you are qualified to do so under federal guidelines)
Total number of exemptions claimed
Additional amount, if any, you want withheld from each paycheck
Indicate "cancel" if you wish to change the additional amount currently deducted to zero

CITY TAX

City of Employment Within city limits? Yes No
City of Permanent Residence Within city limits? Yes No

PERMANENT RESIDENCE

Public School District County

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's Signature Date Employer ID Number 31-6025986