## Form W-4 (2015)

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 2015 expires February 16, 2016. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- . Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

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-garners/multiple jobs 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.

percentage or wages.

Head of household. Generally, you can 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 horne for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for Information.

Tamp shormation, 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. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage 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. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

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. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392. Supplemental Form W-4 instructions for Nonresident Aliens, before completing this form.

Completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2015. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affects in Form W-4 (such as legislation enacted after we release Form W-4.

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1	Enter "1" for Moure of 16	Allowances Works	heet (Keep for	Vour records \	ter we release it) will	be posted at	www.irs.gov/
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	You are married, have	only one ich and	DOUBLE dans		1		
	Your wages from a sec.	ond job or your spouse's vectoose to enter "-0-" if we	bonse goes not M	ork; or	} .		В
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ĺ	Enter number of department ( )	avoid naving too little ta	ax withheld.)		- Pouce	or more	_
	Enter number of dependents (other than Enter "1" if you will file as head of house	your spouse or yourself)	you will claim on y	Our tay return			C
	Enter "1" if you will file as head of house Enter "1" if you have at least \$2,000 of ch	hold on your tax return (s	see conditions und	der Mand att.			D
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	Child Tax Credit (including additional chi If your total income will be less than \$65	Id tax credit) See Dub or	and Dependent	Care Expenses, f	or details.)		
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	<ul> <li>If your total income will be between \$65,000</li> <li>Add lines A through G and enter total here. (N</li> </ul>	and \$84,000 (\$100,000 and	\$119,000 if married	d), enter "1" for eac	th eligible child		•
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FORM G-4 (Rev. 01/04)

## STATE OF GEORGIA

## **EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE**

	2. YOUR SOCIAL SECURITY NUMBER
HOME ADDRESS (Number, Street, or Rural Route)	CITY, STATE AND ZIP CODE
	CITT, STATE AND ZIP CODE
PLEASE READ INSTRUCTIONS ON REV	ERSE SIDE BEFORE COMPLETING LINES 3 - 8
MARITAL STATUS	
(If you do not wish to claim an allowance, enter "0" in the	
A. Single: enter 0 or 1	4. DEPENDENT ALLOWANCES[ ]
B. Married Filing Joint, both spouses working: enter 0 or 1 or 2	
C. Married Filing Joint, one spouse working: enter 0 or 1 or 2 [ ]	5. ADDITIONAL ALLOWANCES [ ] (complete worksheet below)
D. Married Filing Separate: enter 0 or 1 or 2	
E. Head of Household: enter 0 or 1 or 2	6. ADDITIONAL WITHHOLDING\$
	TOTAL ALLOWANCES (Total of Lines 3 - 5)
(Employer: The letter indicates the tax tables on pages 1	
EXEMPT: I claim exemption from withholding becau	ise I incurred no Georgia income tax liability last year and
antica on the form of the field, i dantened my employer to	deduct per pay period the additional amount listed above.
Employer: Complete Line 9 if the employee claims over 14 Georgia Department of Revenue, Withholding Tax Unit, P. O	allowances or exempt from withholding. Mail entire form to Box 49432, Atlanta, GA 30359.
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CREATE AS MANY COPIES AS NEEDED