

# Form W-4 (2009)

**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.

**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. 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.

**Nonresident 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 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).

## 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:   
 • 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.   
 . . . . . **B** \_\_\_\_\_
- 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 . . . . . **F** \_\_\_\_\_

(Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

**G Child Tax Credit** (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.

- If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; thenless "1" if you have three or more eligible children.
- 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.) **H** \_\_\_\_\_

- For accuracy,   
 complete all   
 worksheets   
 that apply.   
 • 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-Earners/Multiple Jobs 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.

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

# W-4

Form Department of the Treasury Internal Revenue Service

## Employee's Withholding Allowance Certificate

► Whether you are 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

2009

|   |                                     |
|---|-------------------------------------|
| 1 Type or print your first name and middle initial. _____ | 2 Your social security number _____ |
| Home address (number and street or rural route) _____     |                                     |
| City or town, state, and ZIP code _____                   |                                     |

|   |            |
|---|------------|
| 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. | 5 _____    |
| 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"/>   | 6 \$ _____ |
| 5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)  | 7 _____    |

6 Additional amount, if any, you want withheld from each paycheck

7 I claim exemption from withholding for 2009, 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 **►** \_\_\_\_\_   
 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

(Form is not valid unless you sign it.) **►** \_\_\_\_\_ **Date** **►** \_\_\_\_\_

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) \_\_\_\_\_

**Form CT-W4**  
**Employee's Withholding Certificate**

Effective January 1, 2009

Complete this form in blue or black ink only. Complete this form so your employer can withhold the correct amount of Connecticut income tax from your wages. See *Employee Instructions*, Page 2.

**Step 1 - Determine your Withholding Code:** Select the filing status you expect to report on your Connecticut income tax return. Generally, this will be the same filing status as your federal income tax return. However, see instructions for applicable exceptions. Choose the statement that best describes your gross income. (see *Gross Income*, Page 2) and enter the *Withholding Code* in Step 2, Line 1. See *Armed Forces Personnel and Veterans*, or *Certain Married or Civil Union Individuals*, Page 2.

| Filing Jointly *  | Withholding Code |
|---|------------------|
| Our expected combined annual gross income is less than or equal to \$24,000 and no withholding is necessary.  | E                |
| Our expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500. See <i>Special Rules for Certain Married or Civil Union Individuals</i> , Page 2. | A                |
| My spouse is not employed and our expected combined annual gross income is greater than \$24,000.   | C                |
| My spouse is employed and our expected combined annual gross income is greater than \$100,500.  | D                |
| I have significant nonwage income and wish to avoid having too little tax withheld.   | D                |
| I am a nonresident of Connecticut with substantial other income.  | D                |
| <b>Qualifying Widow(er) With Dependent Child</b>  | Withholding Code |
| My expected combined annual gross income is less than or equal to \$24,000 and no withholding is necessary.   | E                |
| My expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500.  | A                |
| I have significant nonwage income and wish to avoid having too little tax withheld.   | D                |
| I am a nonresident of Connecticut with substantial other income.  | D                |

| Filing Separately **  | Withholding Code |
|---|------------------|
| My expected annual gross income is less than or equal to \$12,000 and no withholding is necessary.  | E                |
| My expected annual gross income is greater than \$12,000. I have significant nonwage income and wish to avoid having too little tax withheld. | A                |
| I am a nonresident of Connecticut with substantial other income.  | D                |
| <b>Single</b>   | Withholding Code |
| My expected annual gross income is less than or equal to \$13,500 and no withholding is necessary.  | E                |
| My expected annual gross income is greater than \$13,500. I have significant nonwage income and wish to avoid having too little tax withheld. | F                |
| I am a nonresident of Connecticut with substantial other income.  | D                |
| <b>Head of Household</b>  | Withholding Code |
| My expected annual gross income is less than or equal to \$19,000 and no withholding is necessary.  | E                |
| My expected annual gross income is greater than \$19,000. I have significant nonwage income and wish to avoid having too little tax withheld. | B                |
| I am a nonresident of Connecticut with substantial other income.  | D                |

\* *Filing Jointly* includes filing jointly for federal and Connecticut and filing jointly for Connecticut only

\*\* *Filing separately* includes filing separately for federal and Connecticut and filing separately for Connecticut only

**Step 2 - Complete Lines 1 through 11:** Sign, make a copy for yourself, and return the original to your employer.

- Withholding Code. Enter *Withholding Code* letter chosen from Step 1 above.  1.
- Additional withholding amount per pay period: if any, see instructions on Page 3.  2.
- Reduced withholding amount per pay period: if any, see instructions on Page 3.  3.
- First name  MI  Last name
- Home address
- City/town  8. State  9. ZIP code
- Social Security Number
- Date  11. Date  M M D D Y Y

**Declaration:** I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for reporting false information is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

X

**Employers Must Complete Items 12 through 20.**

12. Is this a new or rehired employee?  No  Yes (Enter the date of hire at right.)  M M D D Y Y
13. Employer's Business Name
14. Employer's Business Address  15. Federal Employer Identification Number
16. City/Town  17. State  18. ZIP Code
19. Contact Person  20. Telephone Number