

# Form W-4 (2019)

**Future developments.** For the latest information about any future developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

**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.** You may claim exemption from withholding for 2019 if **both** of the following apply.

- For 2018 you had a right to a refund of **all** federal income tax withheld because you had **no** tax liability, **and**
- For 2019 you expect a refund of **all** federal income tax withheld because you expect to have **no** tax liability.

If you're exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2019 expires February 17, 2020. See Pub. 505, Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

## General Instructions

If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2019 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine your tax withholding more accurately. Consider

using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income not subject to withholding outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2019. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

**Filers with multiple jobs or working spouses.** If you have more than one job at a time, or if you're married filing jointly and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

**Nonwage income.** If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, you can use the Deductions, Adjustments, and Additional Income Worksheet on page 3 or the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to find out if you should adjust your withholding on Form W-4 or W-4P.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

## Specific Instructions

### Personal Allowances Worksheet

Complete this worksheet on page 3 first to determine the number of withholding allowances to claim.

#### Line C. Head of household please note:

Generally, you may claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing status.

**Line E. Child tax credit.** When you file your tax return, you may be eligible to claim a child tax credit for each of your eligible children. To qualify, the child must be under age 17 as of December 31, must be your dependent who lives with you for more than half the year, and must have a valid social security number. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

#### Line F. Credit for other dependents.

When you file your tax return, you may be eligible to claim a credit for other dependents for whom a child tax credit can't be claimed, such as a qualifying child who doesn't meet the age or social security number requirement for the child tax credit, or a qualifying relative. To learn more about this credit, see Pub. 972. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total

----- Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records. -----

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Form W-4</b><br>Department of the Treasury<br>Internal Revenue Service  |  | <b>Employee's Withholding Allowance Certificate</b>  |  | OMB No. 1545-0074                              |  |
|  |  | ▶ <b>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.</b>                                      |  | <b>2019</b>                                    |  |
| <b>1</b> Your first name and middle initial  |  | Last name  |  | <b>2</b> Your social security number           |  |
| Home address (number and street or rural route)  |  | <b>3</b> <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate.<br><b>Note:</b> If married filing separately, check "Married, but withhold at higher Single rate." |  |  |  |
| City or town, state, and ZIP code  |  | <b>4</b> 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"/>   |  |  |  |
| <b>5</b> Total number of allowances you're claiming (from the applicable worksheet on the following pages) . . . . .   |  | <b>5</b>   |  |  |  |
| <b>6</b> Additional amount, if any, you want withheld from each paycheck . . . . .   |  | <b>6</b> \$  |  |  |  |
| <b>7</b> I claim exemption from withholding for 2019, and I certify that I meet <b>both</b> of the following conditions for exemption.<br>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b><br>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.<br>If you meet both conditions, write "Exempt" here . . . . . ▶ |  | <b>7</b>   |  |  |  |
| 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.  |  |  |  |  |  |
| <b>Employee's signature</b><br>(This form is not valid unless you sign it.) ▶  |  |  |  |  |  |
| <b>8</b> Employer's name and address ( <b>Employer:</b> Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)   |  | <b>9</b> First date of employment  |  | <b>10</b> Employer identification number (EIN) |  |

|   |       |                             |  |
|---|-------|-----------------------------|--|
| Type or print your Full Name                    |       | Your Social Security Number |  |
| Home Address – number and street or rural route |       |                             |  |
| City or Town                                    | State | ZIP Code                    |  |

**Choose either box 1 or box 2:**

☐ **1** Withhold from gross taxable wages at the percentage checked (**check only one percentage**):

☐ 0.8%      ☐ 1.3%      ☐ 1.8%      ☐ 2.7%      ☐ 3.6%      ☐ 4.2%      ☐ 5.1%

☐ Check this box and enter an extra amount to be withheld from each paycheck ..... \$

☐ **2** I elect an Arizona withholding percentage of zero, and I certify that I expect to have no Arizona tax liability for the current taxable year.

I certify that I have made the election marked above.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

**Employee's Instructions**

Arizona law requires your employer to withhold Arizona income tax from your wages for work done in Arizona. The amount withheld is applied to your Arizona income tax due when you file your tax return. The amount withheld is a percentage of your gross taxable wages from every paycheck. You may also have your employer withhold an extra amount from each paycheck. Complete this form to select a percentage and any extra amount to be withheld from each paycheck.

**What are my "Gross Taxable Wages"?**

For withholding purposes, your "gross taxable wages" are the wages that will generally be in box 1 of your federal Form W-2. It is your gross wages less any pretax deductions, such as your share of health insurance premiums.

**New Employees**

Complete this form within the first five days of your employment to select an Arizona withholding percentage. You may also have your employer withhold an extra amount from each paycheck. If you do not file this form, the department requires your employer to withhold 2.7% of your gross taxable wages.

**Current Employees**

If you want to change your current amount withheld, you must file this form to change the Arizona withholding percentage to change the extra amount withheld.

**What Should I do With Form A-4?**

Give your completed Form A-4 to your employer.

**Electing a Withholding Percentage of Zero**

You may elect an Arizona withholding percentage of zero if you expect to have no Arizona income tax liability for the current year. Arizona tax liability is gross tax liability less any tax credits, such as the family tax credit, school tax credits, or credits for taxes paid to other states. If you make this election, your employer will not withhold Arizona income tax from your wages for payroll periods beginning after the date you file the form. Zero withholding does not relieve you from paying Arizona income taxes that might be due at the time you file your Arizona income tax return. If you have an Arizona tax liability when you file your return or if at any time during the current year conditions change so that you expect to have a tax liability, you should promptly file a new Form A-4 and choose a withholding percentage that applies to you.

**Voluntary Withholding Election by Certain Nonresident Employees**

Compensation earned by nonresidents while physically working in Arizona for temporary periods is subject to Arizona income tax. However, under Arizona law, compensation paid to certain nonresident employees is not subject to Arizona income tax withholding. These nonresident employees need to review their situations and determine if they should elect to have Arizona income taxes withheld from their Arizona source compensation. Nonresident employees may request that their employer withhold Arizona income taxes by completing this form to elect Arizona income tax withholding.



**Employment Eligibility Verification**  
**Department of Homeland Security**  
U.S. Citizenship and Immigration Services

**USCIS**  
**Form I-9**  
OMB No. 1615-0047  
Expires 08/31/2019

► **START HERE:** Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

**ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

**Section 1. Employee Information and Attestation** (*Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.*)

|                                  |  |                         |                           |                |                                |                |
|----------------------------------|--|-------------------------|---------------------------|----------------|--------------------------------|----------------|
| Last Name (Family Name)          |  | First Name (Given Name) |                           | Middle Initial | Other Last Names Used (if any) |                |
| Address (Street Number and Name) |  |                         | Apt. Number               | City or Town   |                                | State ZIP Code |
| Date of Birth (mm/dd/yyyy)       | U.S. Social Security Number<br>[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ] |                         | Employee's E-mail Address |                | Employee's Telephone Number    |                |

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

|   |   |
|---|---|
| <input type="checkbox"/> 1. A citizen of the United States  |   |
| <input type="checkbox"/> 2. A noncitizen national of the United States ( <i>See instructions</i> )  |   |
| <input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____   |   |
| <input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____<br>Some aliens may write "N/A" in the expiration date field. ( <i>See instructions</i> )<br><br><i>Aliens authorized to work must provide only one of the following document numbers to complete Form I-9:<br/>An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.</i><br><br>1. Alien Registration Number/USCIS Number: _____<br><b>OR</b><br>2. Form I-94 Admission Number: _____<br><b>OR</b><br>3. Foreign Passport Number: _____<br>Country of Issuance: _____ | QR Code - Section 1<br>Do Not Write In This Space |

|                       |                           |
|-----------------------|---------------------------|
| Signature of Employee | Today's Date (mm/dd/yyyy) |
|-----------------------|---------------------------|

**Preparer and/or Translator Certification (check one):**

☐ I did not use a preparer or translator. ☐ A preparer(s) and/or translator(s) assisted the employee in completing Section 1.  
(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

|                                     |  |                           |                |
|-------------------------------------|--|---------------------------|----------------|
| Signature of Preparer or Translator |  | Today's Date (mm/dd/yyyy) |                |
| Last Name (Family Name)             |  | First Name (Given Name)   |                |
| Address (Street Number and Name)    |  | City or Town              | State ZIP Code |



Employer Completes Next Page





**Employment Eligibility Verification**  
**Department of Homeland Security**  
U.S. Citizenship and Immigration Services

**USCIS**  
**Form I-9**  
OMB No. 1615-0047  
Expires 08/31/2019

**Section 2. Employer or Authorized Representative Review and Verification**

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

|  |                         |  |            |   |
|--|-------------------------|--|------------|---|
| <b>Employee Info from Section 1</b>                    | Last Name (Family Name) | First Name (Given Name)  | M.I.       | Citizenship/Immigration Status            |
| <b>List A</b><br>Identity and Employment Authorization | <b>OR</b>               | <b>List B</b><br>Identity  | <b>AND</b> | <b>List C</b><br>Employment Authorization |
| Document Title   |                         | Document Title   |            | Document Title                            |
| Issuing Authority                                      |                         | Issuing Authority  |            | Issuing Authority                         |
| Document Number  |                         | Document Number  |            | Document Number                           |
| Expiration Date (if any)(mm/dd/yyyy)                   |                         | Expiration Date (if any)(mm/dd/yyyy)   |            | Expiration Date (if any)(mm/dd/yyyy)      |
| Document Title   |                         | <div>Additional Information</div> <div>QR Code - Sections 2 &amp; 3<br/>Do Not Write In This Space</div> |            |   |
| Issuing Authority                                      |                         |  |            |   |
| Document Number  |                         |  |            |   |
| Expiration Date (if any)(mm/dd/yyyy)                   |                         |  |            |   |
| Document Title   |                         |  |            |   |
| Issuing Authority                                      |                         |  |            |   |
| Document Number  |                         |  |            |   |
| Expiration Date (if any)(mm/dd/yyyy)                   |                         |  |            |   |
| Document Title   |                         |  |            |   |
| Issuing Authority                                      |                         |  |            |   |
| Document Number  |                         |  |            |   |
| Expiration Date (if any)(mm/dd/yyyy)                   |                         |  |            |   |

**Certification:** I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): \_\_\_\_\_ (See instructions for exemptions)

|  |  |   |              |  |                |
|--|--|---|--------------|--|----------------|
| Signature of Employer or Authorized Representative                   |  | Today's Date (mm/dd/yyyy)                           |              | Title of Employer or Authorized Representative |                |
| Last Name of Employer or Authorized Representative                   |  | First Name of Employer or Authorized Representative |              | Employer's Business or Organization Name       |                |
| Employer's Business or Organization Address (Street Number and Name) |  |   | City or Town |  | State ZIP Code |

**Section 3. Reverification and Rehires** (To be completed and signed by employer or authorized representative.)

|                                    |  |                         |  |                   |
|------------------------------------|--|-------------------------|--|-------------------|
| <b>A. New Name (if applicable)</b> |  |                         | <b>B. Date of Rehire (if applicable)</b> |                   |
| Last Name (Family Name)            |  | First Name (Given Name) | Middle Initial                           | Date (mm/dd/yyyy) |

**C.** If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

|                |                 |                                       |
|----------------|-----------------|---------------------------------------|
| Document Title | Document Number | Expiration Date (if any) (mm/dd/yyyy) |
|----------------|-----------------|---------------------------------------|

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

|  |                           |   |
|--|---------------------------|---|
| Signature of Employer or Authorized Representative | Today's Date (mm/dd/yyyy) | Name of Employer or Authorized Representative |
|--|---------------------------|---|

## LISTS OF ACCEPTABLE DOCUMENTS

### All documents must be UNEXPIRED

Employees may present one selection from List A  
or a combination of one selection from List B and one selection from List C.

| <b>LIST A</b><br><b>Documents that Establish Both Identity and Employment Authorization</b>  | <b>OR</b> | <b>LIST B</b><br><b>Documents that Establish Identity</b>   | <b>AND</b><br><b>LIST C</b><br><b>Documents that Establish Employment Authorization</b>   |
|--|-----------|---|---|
| <ol style="list-style-type: none"> <li>1. U.S. Passport or U.S. Passport Card</li> <li>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</li> <li>4. Employment Authorization Document that contains a photograph (Form I-766)</li> <li>5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:               <ol style="list-style-type: none"> <li>a. Foreign passport; and</li> <li>b. Form I-94 or Form I-94A that has the following:                   <ol style="list-style-type: none"> <li>(1) The same name as the passport; and</li> <li>(2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</li> </ol> </li> </ol> </li> <li>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</li> </ol> |           | <ol style="list-style-type: none"> <li>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>3. School ID card with a photograph</li> <li>4. Voter's registration card</li> <li>5. U.S. Military card or draft record</li> <li>6. Military dependent's ID card</li> <li>7. U.S. Coast Guard Merchant Mariner Card</li> <li>8. Native American tribal document</li> <li>9. Driver's license issued by a Canadian government authority</li> <li><b>For persons under age 18 who are unable to present a document listed above:</b></li> <li>10. School record or report card</li> <li>11. Clinic, doctor, or hospital record</li> <li>12. Day-care or nursery school record</li> </ol> | <ol style="list-style-type: none"> <li>1. A Social Security Account Number card, unless the card includes one of the following restrictions:               <ol style="list-style-type: none"> <li>(1) NOT VALID FOR EMPLOYMENT</li> <li>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</li> <li>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</li> </ol> </li> <li>2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)</li> <li>3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</li> <li>4. Native American tribal document</li> <li>5. U.S. Citizen ID Card (Form I-197)</li> <li>6. Identification Card for Use of Resident Citizen in the United States (Form I-179)</li> <li>7. Employment authorization document issued by the Department of Homeland Security</li> </ol> |

**Examples of many of these documents appear in Part 13 of the Handbook for Employers (M-274).**

**Refer to the instructions for more information about acceptable receipts.**