

**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.

- 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 \$168,800 (\$83,400 if married filing separately). See *Worksheet 2* in Pub. 919 for details.) 1 \$ \_\_\_\_\_
- Enter:  $\left\{ \begin{array}{l} \$11,400 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,350 \text{ if head of household} \\ \$5,700 \text{ if single or married filing separately} \end{array} \right\}$  2 \$ \_\_\_\_\_
- Subtract line 2 from line 1. If zero or less, enter "-0-". 3 \$ \_\_\_\_\_
- Enter an estimate of your 2009 adjustments to income and any additional standard deduction. (Pub. 919.) 4 \$ \_\_\_\_\_
- Add lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 8* in Pub. 919.) 5 \$ \_\_\_\_\_
- Enter an estimate of your 2009 nonwage income (such as dividends or interest) 6 \$ \_\_\_\_\_
- Subtract line 6 from line 5. If zero or less, enter "-0-". 7 \$ \_\_\_\_\_
- Divide the amount on line 7 by \$3,500 and enter the result here. Drop any fraction 8 \_\_\_\_\_
- Enter the number from the **Personal Allowances Worksheet**, line H, page 1 9 \_\_\_\_\_
- 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.

- Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) 1 \_\_\_\_\_
- 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 \_\_\_\_\_
- 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.

- Enter the number from line 2 of this worksheet 4 \_\_\_\_\_
- Enter the number from line 1 of this worksheet 5 \_\_\_\_\_
- Subtract line 5 from line 4 6 \_\_\_\_\_
- Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here 7 \$ \_\_\_\_\_
- Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed 8 \$ \_\_\_\_\_
- 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						

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