



**Personal Allowances Worksheet**

A. Enter "1" for yourself if no one else can claim you as a dependent . . . . . A. \_\_\_\_\_

**IN ADDITION TO A. ABOVE:**

B. Enter "1" if you are married and you expect your spouse's wages to be from \$1,000 to \$3,500.  
Enter "2" if you are married and your spouse has no income or expects to earn less than \$1,000 . . . . . B. \_\_\_\_\_

C. Enter "1" if you are a qualifying widow(er) . . . . . C. \_\_\_\_\_

D. Enter the number of dependents (other than your spouse or yourself) you will claim on  
your tax return . . . . . D. \_\_\_\_\_

E. If you plan to itemize, claim adjustments to income, or have allowable tax credits and want to  
reduce your withholding, complete the **Deductions, Adjustments, and Tax Credits Worksheet**  
below and enter number from line 14 . . . . . E. \_\_\_\_\_

F. Add lines A through E and enter total here and on line 1 of your **Employee's Withholding  
Allowance Certificate** . . . . . F. \_\_\_\_\_

**Deductions, Adjustments, and Tax Credits Worksheet**

1. Additional withholding allowances may be claimed if you expect to have allowable itemized  
deductions exceeding the standard deduction. Enter an estimate of the total itemized  
deductions to be claimed on your federal tax return less the amount of any State income tax  
included in your federal deductions . . . . . 1. \_\_\_\_\_

2. Enter { \$4,400 if head of household  
\$3,000 if single  
\$3,000 if married filing separately  
\$6,000 if married filing jointly or qualifying widow(er) . . . . . 2. \_\_\_\_\_

3. Subtract line 2 from line 1, enter the result here . . . . . 3. \_\_\_\_\_

4. Enter an estimate of your federal adjustments to income and your State deductions from  
federal taxable income . . . . . 4. \_\_\_\_\_

5. Add lines 3 and 4 . . . . . 5. \_\_\_\_\_

6. Enter an estimate of your nonwage income (such as dividends or interest) . . . . . 6. \_\_\_\_\_

7. Enter an estimate of your State additions to federal taxable income (do not enter the  
addition for state income tax or the additions for the standard deduction and personal exemption  
inflation adjustment) . . . . . 7. \_\_\_\_\_

8. Add lines 6 and 7 . . . . . 8. \_\_\_\_\_

9. Subtract line 8 from line 5 . . . . . 9. \_\_\_\_\_

10. Divide the amount on line 9 by \$2,500 (\$2,000 if you expect your income from all sources for  
the year to equal or exceed the following amounts for your filing status: \$60,000 - single;  
\$80,000 - head of household; \$50,000 - married or qualifying widow(er)) and enter the result  
here. Drop any fraction . . . . . 10. \_\_\_\_\_

11. If you are entitled to tax credits, for each \$175 (\$140 if you expect your income from all  
sources for the year to equal or exceed the following amounts for your filing status: \$60,000 - single;  
\$80,000 - head of household; \$50,000 - married or qualifying widow(er)) of tax credit, enter "1"  
additional allowance . . . . . 11. \_\_\_\_\_

12. Add lines 10 and 11 and enter total here . . . . . 12. \_\_\_\_\_

13. If you completed this worksheet on the basis of married filing jointly, enter the number from line  
12 that your spouse will claim . . . . . 13. \_\_\_\_\_

14. Subtract line 13 from line 12 and enter the total here and on line E of the **Personal Allowances  
Worksheet** . . . . . 14. \_\_\_\_\_