

Deductions, Adjustments, and Additional Income Worksheet

Note: Use this worksheet *only* if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of other income not subject to withholding.

- 1** Enter an estimate of your 2021 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income. See Pub. 505 for details **1** \$ _____
- 2** Enter:
 $\left\{ \begin{array}{l} \$XX,XXX \text{ if you're married filing jointly or qualifying widow(er)} \\ \$XX,XXX \text{ if you're head of household} \\ \$XX,XXX \text{ if you're single or married filing separately} \end{array} \right\}$
 **2** \$ _____
- 3** **Subtract** line 2 from line 1. If zero or less, enter "-0-" **3** \$ _____
- 4** Enter an estimate of your 2021 adjustments to income, qualified business income deduction, and any additional standard deduction for age or blindness. See Pub. 505 for information about these items . . . **4** \$ _____
- 5** **Add** lines 3 and 4 and enter the total **5** \$ _____
- 6** Enter an estimate of your 2021 other income not subject to withholding (such as dividends, interest, or capital gains) . . . **6** \$ _____
- 7** **Subtract** line 6 from line 5. If zero, enter "-0-". If less than zero, enter the amount in parentheses **7** \$ _____
- 8** **Divide** the amount on line 7 by \$4,300 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction **8** _____
- 9** Enter the number from the **Personal Allowances Worksheet**, line G, on page 4 **9** _____
- 10** **Add** lines 8 and 9 and enter the total here. If zero or less, enter "-0-". If you plan to use the **Multiple Pensions/More-Than-One-Income Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4P, line 2, page 1 **10** _____

Multiple Pensions/More-Than-One-Income Worksheet

Note: Use this worksheet *only* if the instructions under line G from the **Personal Allowances Worksheet** direct you here. This applies if you (and your spouse if married filing jointly) have more than one source of income subject to withholding (such as more than one pension, or a pension and a job, or you have a pension and your spouse works).

- 1** Enter the number from the **Personal Allowances Worksheet**, line G, on page 4 (or from line 10 above if you used the **Deductions, Adjustments, and Additional Income Worksheet**) **1** _____
- 2** Find the number in **Table 1** on page 6 that applies to the **LOWEST** paying pension or job and enter it here. However, if you're married filing jointly and the amount from the highest paying pension or job is \$75,000 or less and the combined amounts for you and your spouse are \$107,000 or less, do not enter more than "7" **2** _____
- 3** 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-4P, line 2, on 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-4P, line 2, on page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

- 4** Enter the number from line 2 of this worksheet **4** _____
- 5** Enter the number from line 1 of this worksheet **5** _____
- 6** **Subtract** line 5 from line 4 **6** _____
- 7** Find the amount in **Table 2** below that applies to the **HIGHEST** paying pension or job and enter it here . . . **7** \$ _____
- 8** **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____
- 9** **Divide** line 8 by the number of payments remaining in 2021. For example, divide by 8 if you're paid every month and you complete this form in April 2021. Enter the result here and on Form W-4P, line 3, on page 1. This is the additional amount to be withheld from each payment **9** \$ _____

Table 1**Table 2**

Married Filing Jointly				All Others			
If wages from LOWEST paying job or pension are-		Enter on line 2 above		If wages from LOWEST paying job or pension are-		Enter on line 2 above	
\$0 - \$799		0		\$0 - \$799		0	
800 - 5,100		1		800 - 5,100		1	
5,101 - 9,400		2		5,101 - 9,400		2	
9,401 - 13,700		3		9,401 - 13,700		3	
13,701 - 18,000		4		13,701 - 22,000		4	
18,001 - 22,300		5		22,001 - 27,500		5	
22,301 - 26,600		6		27,501 - 32,000		6	
26,601 - 35,000		7		32,001 - 40,000		7	
35,001 - 40,000		8		40,001 - 60,000		8	
40,001 - 46,000		9		60,001 - 75,000		9	
46,001 - 55,000		10		75,001 - 85,000		10	
55,001 - 60,000		11		85,001 - 95,000		11	
60,001 - 70,000		12		95,001 - 100,000		12	
70,001 - 75,000		13		100,001 - 110,000		13	
75,001 - 85,000		14		110,001 - 115,000		14	
85,001 - 95,000		15		115,001 - 125,000		15	
95,001 - 125,000		16		125,001 - 135,000		16	
125,001 - 155,000		17		135,001 - 145,000		17	
155,001 - 165,000		18		145,001 - 160,000		18	
165,001 - 175,000		19		160,001 - 180,000		19	
175,001 - 180,000		20		180,001 and over		20	
180,001 - 195,000		21					
195,001 - 205,000		22					
205,001 and over		23					