

### Deductions and Adjustments Worksheet

**Note.** Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1 Enter an estimate of your 2018 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% of your income, and miscellaneous deductions. For 2018, you may have to reduce your itemized deductions if your income is over \$XXX,XXX and you're married filing jointly or you're a qualifying widow(er); \$XXX,XXX if you're head of household; \$XXX,XXX if you're single, not head of household and not qualifying widow(er); or XXX,XXX if you're married filing separately. See Pub. 505 for details. 1 \$ \_\_\_\_\_

2 Enter: \$XX,XXX if married filing jointly or qualifying widow(er) 2 \$ \_\_\_\_\_  
\$X,XXX if head of household  
\$X,XXX if single or married filing separately

3 **Subtract** line 2 from line 1. If zero or less, enter "-0-". 3 \$ \_\_\_\_\_

4 Enter an estimate of your 2018 adjustments to income and any additional standard deduction (see Pub. 505) 4 \$ \_\_\_\_\_

5 **Add** lines 3 and 4 and enter the total. (Include any amount for credits from the *Converting Credits to Withholding Allowances for 2018 Form W-4* worksheet in Pub. 505.) 5 \$ \_\_\_\_\_

6 Enter an estimate of your 2018 nonwage income (such as dividends or interest) 6 \$ \_\_\_\_\_

7 **Subtract** line 6 from line 5. If zero or less, enter "-0-". 7 \$ \_\_\_\_\_

8 **Divide** the amount on line 7 by \$X,XXX and enter the result here. Drop any fraction. 8 \_\_\_\_\_

9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1. 9 \_\_\_\_\_

10 **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.

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

2 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 \$XX,XXX or less, do not enter more than "3" 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-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 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 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 pay periods remaining in 2018. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2018. 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 <b>LOWEST</b> paying job are-	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are -	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job are-	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are-	Enter on line 7 above
\$X - \$X,XXX	0	\$X - \$X,XXX	0	\$X - \$XX,XXX	\$XXX	\$X - \$XX,XXX	\$XXX
X,XXX - XX,XXX	1	X,XXX - XX,XXX	1	XX,XXX - XXX,XXX	X,XXX	XX,XXX - XX,XXX	X,XXX
XX,XXX - XX,XXX	2	XX,XXX - XX,XXX	2	XXX,XXX - XXX,XXX	X,XXX	XX,XXX - XXX,XXX	X,XXX
XX,XXX - XX,XXX	3	XX,XXX - XX,XXX	3	XX,XXXX - XX,XXXX	X,XXX	XXX,XXX - XXX,XXX	X,XXX
XX,XXX - XX,XXX	4	XX,XXX - XX,XXX	4	XXX,XXX - XXX,XXX	X,XXX	XXX,XXX and over	X,XXX
XX,XXX - XX,XXX	5	XX,XXX - XX,XXX	5	XXX,XXX and over	X,XXX		
XX,XXX - XX,XXX	6	XX,XXX - XX,XXX	6				
XX,XXX - XX,XXX	7	XX,XXX - XXX,XXX	7				
XX,XXX - XX,XXX	8	XXX,XXX - XXX,XXX	8				
XX,XXX - XX,XXX	9	XXX,XXX - XXX,XXX	9				
XX,XXX - XX,XXX	10	XXX,XXX and over	10				
XX,XXX - XXX,XXX	11						
XXX,XXX - XXX,XXX	12						
XXX,XXX - XXX,XXX	13						
XXX,XXX - XXX,XXX	14						
XXX,XXX and over	15						

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The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.