

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 a 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)	}	\$X,XXX if head of household	\$X,XXX if single or married filing separately	}	2	\$
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- 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 credit amounts from the *Converting Credits to Withholding Allowances for 2018 Form W-4* worksheet in Pub. 505.) **5** \$
- 6 Enter an estimate of your 2018 income not subject to withholding (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 G, page 1 **9**
- 10 **Add** lines 8 and 9 and enter the total here. If you 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: Complete *only* if the instructions under line G, page 1, 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 line G, 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 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 \$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-4P, line 2, 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, 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 pay periods remaining in 2018. For example, divide by 12 if you're paid every month and you complete this form in December 2017. Enter the result here and on Form W-4P, line 3, page 1. This is the additional amount to be withheld from each payment **9** \$

Table 1

Table 2

Married Filing Jointly		All Others		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	If wages from HIGHEST paying job or pension are -	Enter on line 7 above	If wages from HIGHEST paying job or pension are-	Enter on line 7 above
\$0 - \$X,XXX	0	\$0 - \$X,XXX	0	\$0 - \$XX,XXX	\$XXX	\$0 - \$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	XX,XXX - XXX,XXX	X,XXX	XX,XXX - XXX,XXX	X,XXX
XX,XXX - XX,XXX	3	XX,XXX - XX,XXX	3	XX,XXX - XXX,XXX	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						