

**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 2020 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: 

{	\$XX,XXX if you're married filing jointly or qualifying widow(er)	}	. . . . .	<b>2</b>	\$	
	\$XX,XXX if you're head of household					
	\$XX,XXX if you're 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 2020 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 2020 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 \$X,XXX 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** 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 and the combined amounts for you and your spouse are \$XXX,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, 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 2020. For example, divide by 8 if you're paid every month and you complete this form in April 2020. 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 <b>LOWEST</b> paying job or pension are-	Enter on line 2 above	If wages from <b>LOWEST</b> paying job or pension are-	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job or pension are -	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job or pension are-	Enter on line 7 above
\$X - \$X,XXX	0	\$X - \$X,XXX	0	\$X - XX-XXX	\$XXX	\$X - \$X,XXX	\$XXX
X,XXX - X,XXX	1	X,XXX - XX,XXX	1	XX,XXX - XX,XXX	XXX	X,XXX - XX,XXX	XXX
X,XXX - XX,XXX	2	XX,XXX - XX,XXX	2	XX,XXX - XXX,XXX	XXX	XX,XXX - XX,XXX	XXX
XX,XXX - XX,XXX	3	XX,XXX - XX,XXX	3	XXX,XXX - XXX,XXX	X,XXX	XX,XXX - XXX,XXX	X,XXX
XX,XXX - XX,XXX	4	XX,XXX - XX,XXX	4	XXX,XXX - XXX,XXX	X,XXX	XXX,XXX - XXX,XXX	X,XXX
XX,XXX - XX,XXX	5	XX,XXX - XX,XXX	5	XXX,XXX - XXX,XXX	X,XXX	XXX,XXX - XXX,XXX	X,XXX
XX,XXX - XX,XXX	6	XX,XXX - XX,XXX	6	XXX,XXX1 and over	X,XXX	XXX,XXX - XXX,XXX	X,XXX
XX,XXX - XX,XXX	7	XX,XXX - XX,XXX	7			XXX,XXX and over	
XX,XXX - XX,XXX	8	XX,XXX - XX,XXX	8				
XX,XXX - XX,XXX	9	XX,XXX - XX,XXX	9				
XX,XXX - XX,XXX	10	XXX,XXX - XXX,XXX	10				
XX,XXX - XX,XXX	11	XXX,XXX - XXX,XXX	11				
XX,XXX - XXX,XXX	12	XXX,XXX - XXX,XXX	12				
XXX,XXX - XXX,XXX	13	XXX,XXX - XXX,XXX	13				
XXX,XXX - XXX,XXX	14	XXX,XXX - XXX,XXX	14				
XXX,XXX - XXX,XXX	15	XXX,XXX - XXX,XXX	15				
XXX,XXX - XXX,XXX	16	XXX,XXX - XXX,XXX	16				
XXX,XXX - XXX,XXX	17	XXX,XXX and over	17				
XXX,XXX - XXX,XXX	18						
XXX,XXX and over	19						