

**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 2022 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income. See Pub. 505 for details . . . . . **1** \$ \_\_\_\_\_
- 2** Enter: 

{	\$25,100 if you're married filing jointly or qualifying widow(er) \$18,800 if you're head of household \$12,550 if you're single or married filing separately	}	. . . . .	<b>2</b>	\$ _____
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- 3 Subtract** line 2 from line 1. If zero or less, enter "-0-" . . . . . **3** \$ \_\_\_\_\_
- 4** Enter an estimate of your 2022 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 2022 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, on 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 2022. For example, divide by 8 if you're paid every month and you complete this form in April 2022. 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		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
\$0 - \$799	0	\$0 - \$799	0	\$0 - \$25,350	\$430	\$0 - \$7,375	\$430
800 - 5,100	1	800 - 5,100	1				
5,101 - 9,400	2	5,101 - 9,400	2	25,351 - 85,850	520	7,376 - 37,625	520
9,401 - 13,700	3	9,401 - 13,700	3				
13,701 - 18,000	4	13,701 - 22,000	4	85,851 - 176,650	950	37,626 - 83,025	950
18,001 - 22,300	5	22,001 - 27,500	5	176,651 - 332,200	1,030	83,026 - 160,800	1,030
22,301 - 26,600	6	27,501 - 32,000	6				
26,601 - 35,000	7	32,001 - 40,000	7	332,201 - 420,300	1,380	160,801 - 204,850	1,380
35,001 - 40,000	8	40,001 - 60,000	8				
40,001 - 46,000	9	60,001 - 75,000	9	420,301 - 627,650	1,510	204,851 - 515,900	1,510
46,001 - 55,000	10	75,001 - 85,000	10	627,651 and over	1,590	515,901 and over	1,590
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						