Form W-4 (2009)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2009 expires February 16, 2010. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds $950 and includes more than $300 of unearned income (for example, interest and dividend) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the Personal Allowances Worksheet below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earner/multiple job situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the cost of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take project tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the Personal Allowances Worksheet below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Nonresident alien. If you are a nonresident alien, see the instructions for Form 8233 before completing this Form W-4.

Personal Allowances Worksheet (Keep for your records.)

| A | Enter "1" for yourself if no one else can claim you as a dependent. |
| B | Enter "1" if: |
| C | Enter "1" if your spouse. But, you may choose to enter "0-" if you are married and have either a working spouse or more than one job. (Entering "0-" may help you avoid having too little tax withheld.) |
| D | Enter number of dependents (other than your spouse or yourself) you will claim on your tax return |
| E | Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above) |
| F | Enter "1" if you have at least $1,800 of child or dependent care expenses for which you plan to claim a credit. |

(Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.

For accuracy, complete all worksheets that apply.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Employee’s Withholding Allowance Certificate

Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.

1. Type or print your first name and middle initial. Last name
2. Your social security number

3. Single □ Married □ Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.

4. If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. □

5. Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)

6. Additional amount, if any, you want withheld from each paycheck

7. I claim exemption from withholding for 2009, and I certify that I meet both of the following conditions for exemption.
   • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and
   • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.

Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.

Employee’s signature (Form is not valid unless you sign it.) □

Date □

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 10220Q

Form W-4 (2009)