

Complete Form ID W-4 so your employer can withhold the correct amount of state income tax from your paycheck. Sign the form and give it to your employer. **Use the information on the back** to calculate your Idaho allowances and any additional amount you need withheld from each paycheck. If you plan to itemize deductions, use the worksheet at tax.idaho.gov/w4.

Withholding Status

Check the "A" box (Single) if you're:

- Single with one job or single with multiple jobs
- Filing as head of household

Check the "B" box (Married) if you're:

- Married filing jointly with one job and your spouse doesn't work
- A qualifying widow(er)

Check the "C" box (Married, but withhold at Single rate) if you're:

- Married filing jointly and both people work (or you have multiple jobs)
- Married filing separately

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WITHHOLDING STATUS (see information above)

A (Single) **B** (Married) **C** (Married, but withhold at Single rate)

1. Total number of Idaho allowances you're claiming _____
2. Additional amount (if any) you need withheld from each paycheck (Enter whole dollars) _____

Your Social Security number (required)
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Your first name and initial	Last name	
Current mailing address		
City	State	ZIP Code

Under penalties of perjury, I declare that to the best of my knowledge and belief I can claim the number of withholding allowances on line 1 above.

Your signature	Date
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1. Total number of allowances you're claiming.

Enter the number of children in your household age 16 or under as of December 31, 2019. If you have no qualifying children, enter "0." If your filing status will be head of household on your tax return, add "2" to the number of qualifying children. **Don't claim allowances for you or your spouse.** You can claim fewer allowances but not more.

If you're married, claim your allowances on the W-4 for the highest-paying job for the most accurate withholding. If you're married filing jointly, only one of you should claim the allowances. The other should claim zero allowances.

If you work for more than one employer at the same time, you should claim zero allowances on your W-4 with any employer other than your principal employer.

Write **Exempt** on line 1 if you meet **both** of the following conditions:

- Last year I had no Idaho income tax liability **and**
- This year I expect to have no Idaho income tax liability

2. Additional amount, if any, you need withheld from each paycheck.

If you're single or married filing separately and have more than one job at a time, complete the worksheet below to calculate any additional amount you need withheld from each paycheck.

1. Other than your primary job, how many jobs do you expect to have at the same time during 2019? (Don't count your primary job.) _____
2. Multiply the number on line 1 by \$12,200 _____
3. Enter an estimate of your 2019 income from other jobs (not including your primary job) _____
4. Enter the smaller of lines 2 or 3 _____
5. If you completed the itemized deduction worksheet for Idaho (tax.idaho.gov/w4), enter the number from line 4. Otherwise, enter "0" _____
6. Multiply the number on line 5 by \$2,960..... _____
7. Subtract line 6 from line 4 _____
8. Multiply line 7 by 6.925% (.06925). This is the additional amount you need to withhold annually _____
9. Divide the amount on line 8 by the number of your remaining pay periods in 2019. Enter the number on line 2 of the W-4 as the additional amount you need withheld from each paycheck _____

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660
Hearing impaired (TDD) (800) 377-3529

tax.idaho.gov/contact

Itemized Deduction Worksheet for Idaho

Complete lines 1-4 *if you plan to itemize deductions*. If you're married and both work or either of you have multiple jobs, complete this worksheet for the highest-paying job.

1.	<p>Enter the estimated amount of your 2019 itemized deductions.</p> <p>Itemized deductions are: qualifying mortgage interest, charitable contributions, real estate taxes, medical expenses greater than 10% of your income. (See IRS Pub. 505.) Don't include local income taxes or general sales taxes.</p>	
2.	<p>Enter your standard deduction amount for 2019:</p> <ul style="list-style-type: none"> ● \$24,400 if married filing jointly or qualifying widow(er) ● \$18,350 if head of household ● \$12,200 if single or married filing separately 	
3.	<p>Subtract line 2 from line 1. If less than zero, enter "0".</p>	
4.	<p>Divide line 3 by \$2,960. Enter only whole numbers (rounding down).</p>	

Add the number on line 4 to the number of Idaho allowances you're claiming on line 1 of the Form ID W-4.