



Town of Shirley

Senior Tax Work-off Program

Chapter 184 S52 of the Acts of 2002 (Amending G.L. Ch. 59 S5K)

978-425-2600

www.shirley-ma.gov

Program Information Sheet FY2017

Purposes

The goals of this program include assisting senior residents in paying their property tax bills by drawing on their expertise and skills and increasing their involvement in public service while providing a flexible and efficient resource to the town in meeting staffing needs.

Eligibility Requirements

Annual Eligibility Date: Applicants must meet all program eligibility specified below as of January 1 of the year prior to the beginning of the fiscal year for which abatement is sought. Annual eligibility date for FY2017 abatement is January 1, 2016. If approved for participation, applicants are responsible to immediately notify program administrators in writing of any changes affecting their eligibility including pending sale or change in ownership status of their property to which the abatement is to be credited.

Annual Application Package: Program participation requires approval of annual application by program administrators. Applicants must sign a Participation Agreement under which the applicant agrees to adhere to the policies of the program and attests to his/her qualifications for the program. Applicants must submit to a CORI Check. Applicants must fill out a Liability Waiver to the town. Applicants are subject to the Conflict of Interest Laws and Ethics Training. Applicants must complete IRS Form W4. Town of Shirley Employees will not be eligible for this program. Members of Boards, Commissions, Councils, and Committees cannot participate by doing work related to their appointed or elected position.

Age: Applicants must be 60 years of age as of the annual eligibility date. Verification of date of birth will be required for new program applicants.

Ownership and Residency: Applicants must be a resident of the Town of Shirley and must own (as the assessed owner of record) and occupy (as their domicile) the property for which abatement is sought. If the property for which abatement is sought is owned by a trust, the applicant must have legal title, *i.e.*, be one of the trustees. Applicants who are a holder of a valid life estate will meet ownership requirements. Applicants may qualify for and receive any or all of the following that affect their property tax bill; participation in Senior Work-off Program, a Tax Deferral, and a Statutory Exemption, though participation in the Senior Work-off Program will be restricted to 1 abatement per property.

Income and Assets: There are no limitations on the income or assets of applicants.

Program Policies

Participation Selection Process: Participant selection will be based on the priority of fitting the town's needs with knowledge, skills, abilities and availability of applicants as determined by the Executive Assistant to the Board of Selectmen who makes all determinations for work assignments. Applicants therefore should carefully outline their various qualifications, experience, and availability on their application forms. Prior participants in the program who are trained in or familiar with assigned work and projects should note this on their application and apply timely as program participant selection begins in early January. Applicants may not start work until they are in receipt of written notification in the form of a green Participation Pass from the town informing them of their approval to participate.

Positions may include, but are not limited to, clerical assistance, data entry, maintenance, custodial, and more. All work must be performed at town facilities. Work for the regional school system is excluded from this program. Department heads must submit all requests to the Executive Assistant to the Board of Selectmen outlining their needs for positions on a Department Head Request Form. Department heads may see the Executive Assistant for a list of approved participants to

select from for their department and project needs. Department heads may interview applicants to determine they have appropriate skills for sought positions.

Hourly Rate and Annual Hours to be Worked: In accordance with this provision of MGL, the hourly wage rate will be set at the state's minimum wage rate, set at \$10.00 as of January 1, 2016, and can be no lower than the federal minimum wage rate. All hours worked for abatement must be completed on a calendar year basis, defined as January 1 2016 to November 30, 2016, and may not be carried over to the next calendar year. The amount of the abatement earned by each participant will be applied as abatement on the FY2017 actual tax bill of the participant. Program participation will be offered as follows:

- 100 hours for maximum abatement of \$1000 on FY2017 actual tax bills
- 75 hours for abatement of \$750 on FY2017 actual tax bills
- 50 hours for abatement of \$500 on FY2017 actual tax bills

Limitations on Number of Participants: The maximum number of participants in the program will be based on a funding cap in the Overlay Accounts, allowance for abatements and exemptions, as set by vote of the Board of Assessors and will be reviewed annually by its members prior to the annual eligibility date.

Timesheets:

Participants will keep all hours worked on monthly program timesheets which department heads will sign as verification. Participants must turn in signed timesheets to the office of the Executive Assistant to the Board of Selectmen by the 5th of each month for hours worked the previous month. Participants must notify department heads if they are to be absent. Three unexcused absences will result in removal from the program. All hours must be completed, approved and submitted to the Executive Assistant on or before 12:00PM on 11/30/2016 in order to process abatement for tax bills.

Program Administration

Guidelines of the Senior Tax Work-off Program, in accordance with MGL, are subject to the office of the Board of Selectmen. Administration of the program is by the Executive Assistant to the Board of Selectmen. Applications will be received and processed for verification of eligibility requirements by the Assessor's Office. Eligible applications are then forwarded to the Executive Assistant to the Board of Selectmen for all decisions on program participation and work assignments. The Council on Aging will conduct outreach and research to the seniors of Town to ensure the needs of town seniors are continually being helped by the program.

Treatment of Amount Earned

Participants will receive:

1. Certificate of Completion of Volunteer Services from the Executive Assistant to the Board of Selectmen
2. Certificate of Abatement from the Assessors Office
3. Form W2 from the Treasurer's Office

These will be issued by the procedures outlined below.

1. Upon collection of all participant timesheets for the calendar year, the Executive Assistant to the Board of Selectmen will submit to the Accountant's Office and certify to the Board of Assessors the amounts of hours of service and credit earned by each participant before the actual tax of the fiscal year is committed. This process will produce a Certificate of Completion of Volunteer Services which will be mailed with the participant's actual tax bill.
2. Abatement, in gross amount earned, will be processed by the Assessors Office, charged to the Overlay Account, and applied to the actual tax bills. The resulting Certificate of Abatement will be issued and mailed with the participant's actual tax bill.
3. The processing of payroll and deductions on the amount of the abatement earned is performed by the Accountant's and Treasurer's Office and will result in a form W2 being mailed to program participants. The amount of abatement earned under this program is not considered income or wages for the purposes of state income tax withholding, unemployment compensation, or workers compensation. However, the IRS has ruled that the abatement amount is included in the taxpayer's gross income for both federal income tax and Federal Insurance Contributions Act (FICA) purposes. In addition, the Town of Shirley pays, by raise and appropriation in the general operating budget, the taxpayer's share of FICA taxes, so participants should be aware that this amount is also subject to federal income tax. The municipal share of federal Social Security and Medicare taxes are also paid by the Town of Shirley by raise and appropriation in the general operating budget.



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FY2017 Program Application Form

Work to be completed during calendar year 2016 defined as January 1, 2016 to November 30, 2016

Abatement for hours worked will be applied to actual tax bills of FY2017

Annual Eligibility Date: January 1, 2016

Return completed form to: Assessors Office, Town Offices 1st floor, 7 Keady Way, Shirley MA 01464

Part 1 Applicant Eligibility

Name of Applicant: _____ Date of Birth: _____

Property Location: _____ Mailing Address: _____

Parcel ID: _____ Telephone #: _____

Did you own the property on _____ Yes _____ No _____ Sole Owner

January 1, 2016?

Was this property your legal residence (domicile) on _____ Yes _____ No _____

January 1, 2016?

Form of Ownership: _____ Co-Owner with Spouse Co-Owner with Others, indicate: _____

_____ Trustee of Trust

_____ Life Estate

Part 2 Medical and Physical Restrictions

Please indicate and explain any restrictions which may keep you from performing certain types of work.

Part 3 Commitment, Availability, and Work Hours

I am able to commit to working a total amount of hours in calendar year 2016 of:

_____ 100 hours for maximum abatement of \$1000

_____ 75 hours for abatement of \$750

_____ 50 hours for abatement of \$500

Please indicate which weekdays and hours you are available to work or any schedule issues. Please also use this part to indicate if you have transportation or issues which affect your ability to travel to work at certain times.

Part 4 Your Qualifications, Skills, and Experience

Please explain in detail your knowledge, skills, abilities, and experience which demonstrate your qualifications to work in available positions. Please use this section to explain your previous work experiences and to tell us about yourself. Attach your work history or resume. List past program participation jobs and any skills you feel would be helpful such as typing, data entry, gardening, grounds-keeping, building maintenance, mechanical, electrical, computer spreadsheet calculations, customer service, technology skills, relevant hobbies, etc. Remember, we use this information to match you to a job or need of the Town!

Part 5 Areas of Interest

Please indicate if there is any particular department you would like to work in and why.

Part 6 Disclaimer and Signature

I, the undersigned, certify that all above information provided is accurate and true to the best of my knowledge and that I understand the eligibility requirements and policies of the program. I understand that if approved for participation:

I am responsible to immediately notify program administrators in writing of any changes affecting my eligibility
I cannot begin work until notification of approval in form of a green Participation Pass and work assignments
I must turn in signed timesheets to the Executive Assistant to the Board of Selectmen by the 5th of each month for hours worked the previous month. All hours must be completed, approved and submitted to the Executive Assistant on or before 12:00PM on 11/30/2016 in order to process abatement for tax bills.

_____ Signature _____ Date _____

Part 7 Application Disposition

Approval of Eligibility by Assessors Office (does not guarantee program participation approval):

_____ Approved _____ Denied Signature _____ Date _____

Approval for Participation by Executive Assistant to the Board of Selectmen:

_____ Approved _____ Denied Signature _____ Date _____



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Participation Agreement

The Town of Shirley, a municipal corporation with offices at 7 Keady Way, Shirley MA, hereinafter "the Town" and _____(participant name) of _____(participant address), Shirley MA, hereinafter "the participant" agree as follows:

By signing this Participation Agreement the participant attests that they have read and understood all eligibility requirements and program policies as written on the Program Information Sheet for the current fiscal year. The Participant applicants are responsible to immediately notify program administrators in writing of any changes affecting their eligibility including pending sale or change in ownership status of their property to which the abatement is to be credited.

The Participant will provide service to the Town for a maximum of one hundred hours (100) between the date of execution of this Agreement and November 30, 2016.

It is agreed and understood by both parties that the actual work assignments may be made on a week-to-week basis and may vary according to the needs of the department(s) to which the Participant is assigned. The nature of the work assignment shall be dictated by the needs of the Town and the head of the department(s) to which the Participant is assigned.

The Participant is a volunteer in this program and in not entitled to benefits under any classification, compensation, or benefit schedule.

This Agreement will terminate on November 30, 2016, but may be terminated sooner at the discretion of the Shirley Board of Selectmen upon no less than seven (7) days written notice of termination, which shall be given or mailed to the Participant's residential address listed above.

Date: _____

Volunteer Participant: _____

Executive Assistant to the Board of Selectmen: _____



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STANDARD HOLD HARMLESS AND INDEMNITY CLAUSE FOR USE IN LEASES, USE AGREEMENTS, ETC.

I, _____ (participant name), through the signing of this document, indemnify, hold harmless and defend the Town of Shirley and its agents and employees from all suits and actions, including attorney's fees and all costs of litigations and judgment of every name and description brought against the Town as a result of loss, damage or injury to person or property by reason of any act by:

Print Name

Signature

Date

PERSONAL MASSACHUSETTS CRIMINAL RECORD REQUEST FORM

If you would like a copy of your own Massachusetts criminal record, complete this form, sign it in front of a notary public, and mail it, along with a check or money order made payable to the Commonwealth of Massachusetts in the amount of \$25.00 pursuant to M.G.L. c.6, §172A and a self-addressed stamped envelope to this agency. Walk-in service is not available. If you are incarcerated and a notary public is not available, have an official of the correctional facility endorse same. This agency's mailing address is: the Department of Criminal Justice Information Services, 200 Arlington Street, Suite 2200, Chelsea, MA 02150
 ATIN: CORJ Unit.

Please be advised that it is unlawful to request or require a person to provide a copy of his criminal offender record information, except as authorized by the Criminal History Systems Board, as per M.G.L. c. 6§ 1n.

last name	First name	Middle name	
Maiden name	Alias	ID Index Number (if applicable, not required)	
Date of birth (MM/00/YY)		Social Security Number (requested but not required)	
Mailing address	Town	State	Zip code

I hereby swear, under the penalties of perjury, that the information I have provided above is true, and to the best of my knowledge and belief.

 Signature of requestor Date

AUTHENTICATION OF SIGNATURE BY NOTARY PUBLIC OR CORRECTIONAL FACILITY

----- **SS** .

The above-named _____ appeared before me, the undersigned authority, this _____ day of _____, 100____ and acknowledged the foregoing signature to be made of his or her own true free act and deed.

 Notary public

 Correctional Facility Official (give rank and title)

 My commission expires

 Correctional Facility Address and Phone

State Ethics Commission

Home Commission Services

Request Advice from the Legal Division

Anyone who is covered by the conflict of interest law may request free legal advice about how the law applies to them in a particular situation. The advice is confidential in most circumstances. You may request advice by calling the "Attorney-Of-The-Day," or online, or in writing by U.S. Mail.

Please do not request advice for the same question using more than one of these methods.

Please note that the Legal Division will not return any original materials submitted in support of requests for legal advice.

1. Call the "Attorney-of-the-Day" (617) 371-9500/(888) 485-4766

The Attorney-of-the-Day generally will return your call within 1 business day.

OR

2. Make a Request Online

You may submit a request for telephone or written advice from the Legal Division. If you request telephone advice, the Attorney-Of-The Day generally will call you within 1 business day. If you request written advice, you generally will receive an informal written opinion from the Legal Division within 30 days.

OR

3. Send a Letter Requesting an Informal Written Advisory Opinion

To request an informal written opinion from the Legal Division, please include all relevant facts and a specific question. You generally will receive an informal written advisory opinion from the Legal Division within 30 days.

Please mail your request to:

State Ethics Commission
Legal Division
One Ashburton Place, Room 619
Boston, MA 02108.

The Legal Division gives advisory opinions pursuant to G.L. c. 2688, § 3(g) and 930 CMR 3.01.

The Legal Division will NOT respond to requests seeking advice concerning:

1. The conduct of another individual

The Legal Division may provide you only with advice concerning your own conduct.

2. Conduct that has already occurred

The Legal Division may provide you only with advice concerning your future conduct.

3. Issues that are not covered under G.L. c. 268A, the conflict of interest law

The Legal Division may only provide you with advice concerning G.L. c. 268A, the conflict of interest law and 2688, the enabling statute for the State Ethics Commission.

* * * * *

ACKNOWLEDGMENT OF RECEIPT

I, _____, hereby acknowledge that I
(print first and last name)

received a copy of the summary of the conflict of interest law

for municipal employees on _____

(date)

Signed: _____

* * * * *

Please return completed Acknowledgement of Receipt to the Shirley Town Clerk's Office at 7 Keady Way.

Please also complete the online training program on the Ethics Commission's website www.mass.gov/ethics.

Upon completing the training program, please print the completion certificate, keep a copy for yourself and provide a copy to the Town Clerk's Office at 7 Keady Way.

Form W-4 (2014)

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 2014 expires February 17, 2015. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,000 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

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-earners/multiple jobs 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 can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs 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 projected 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. 505 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. 505 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. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2014. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent.	A
	• You are single and have only one job; or } • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.	
B	Enter "1" if: {	B
C	Enter "1" for 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.)	C
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.	D
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E
F	Enter "1" if you have at least \$2,000 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.)	F
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$65,000 (\$95,000 if married), enter "2" for each eligible child; then less "1" if you have three to six eligible children or less "2" if you have seven or more eligible children. • If your total income will be between \$65,000 and \$84,000 (\$95,000 and \$119,000 if married), enter "1" for each eligible child.	G
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ... H	
	For accuracy, complete all worksheets that apply. (
	• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.	

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

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="font-size: small;">... 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.</p>	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; text-align: center;">@ 1 4</div>	
1	Your first name and middle initial	Last name	Your social security number
2	Home address (number and street or rural route)		
3	<input checked="" type="radio"/> Single <input type="radio"/> Married <input type="radio"/> 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. ... <input type="radio"/>		
5	Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	5	
6	Additional amount, if any, you want withheld from each paycheck	6	\$
7	I claim exemption from withholding for 2014, 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. If you meet both conditions, write "Exempt" here.		
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 (This form is not valid unless you sign it.)			
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)			Date
9	Office code (optional)	10 Employer identification number (EIN)	

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 2014 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1950) of your income, and miscellaneous deductions. For 2014, you may have to reduce your itemized deductions if your income is over \$305,050 and you are married filing jointly or are a qualifying widow(er); \$279,650 if you are head of household; \$254,200 if you are single and not head of household or a qualifying widow(e); or \$152,525 if you are married filing separately. See Pub. 505 for details 1 \$ _____
- 2 Enter: $\left\{ \begin{array}{l} \$12,400 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,100 \text{ if head of household} \\ \$6,200 \text{ if single or married filing separately} \end{array} \right\}$ 2 \$ _____
- 3 Subtract line 2 from line 1. If zero or less, enter "-0-" 3 \$ _____
- 4 Enter an estimate of your 2014 adjustments to income and any additional standard deduction (see Pub. 505) 4 \$ _____
- 5 Add lines 3 and 4 and enter the total. (Include any amount for credits from the *Converting Credits to Withholding Allowances for 2014 Form W-4 worksheet* in Pub. 505.) 5 \$ _____
- 6 Enter an estimate of your 2014 nonwage income (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 \$3,950 and enter the result here. Drop any fraction 8 _____
- 9 Enter the number from the Personal Allowances Worksheet, line H, page 1 9 _____
- 10 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet, also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 10 _____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

- 1 Enter the number from line H, 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 job and enter it here. However, if you are married filing jointly and wages from the highest paying job are \$65,000 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-4, line 5, 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-4, line 5, 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 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 2014. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2014. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck 9 \$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are-	Enter on line 2 above	If wages from LOWEST paying job are-	Enter on line 2 above	If wages from HIGHEST paying job are-	Enter on line 7 above	If wages from HIGHEST paying job are-	Enter on line 7 above
\$0 - \$6,000	0	\$0 - \$6,000	0	\$0 - \$74,000	\$590	\$0 - \$37,000	\$590
6,001 - 13,000	1	6,001 - 16,000	1	74,001 - 130,000	990	37,001 - 80,000	990
13,001 - 24,000	2	16,001 - 25,000	2	130,001 - 200,000	1,110	80,001 - 175,000	1,110
24,001 - 26,000	3	25,001 - 34,000	3	200,001 - 355,000	1,300	175,001 - 385,000	1,300
26,001 - 33,000	4	34,001 - 43,000	4	355,001 - 400,000	1,380	385,001 and over	1,560
33,001 - 43,000	5	43,001 - 70,000	5	400,001 and over	1,560		
43,001 - 49,000	6	70,001 - 85,000	6				
49,001 - 60,000	7	85,001 - 110,000	7				
60,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 100,000	10	140,001 and over	10				
100,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the Instructions for your income tax return.