

Department of the Treasury  
Internal Revenue Service☒ **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**☒ **Give Form W-4 to your employer.**☒ **Your withholding is subject to review by the IRS.****Step 1 – Personal Information (Please complete form in black ink.)**

|                                                                                                                                                                                                                                                                                                                                                        |               |                                                                                                                                                                                                   |                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Payroll System (check one)<br><input type="checkbox"/> <b>RG</b> <input type="checkbox"/> <b>CT</b> <input type="checkbox"/> <b>UM</b>                                                                                                                                                                                                                 | Agency Number | Name of Employing Agency                                                                                                                                                                          |                                |
| (a) Employee Name                                                                                                                                                                                                                                                                                                                                      |               | (b) Social Security Number                                                                                                                                                                        |                                |
| Home Address (number and street or rural route) (apartment number, if any)                                                                                                                                                                                                                                                                             |               | Does your name match the name on your Social Security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> |                                |
| City                                                                                                                                                                                                                                                                                                                                                   | State         | Zip Code                                                                                                                                                                                          | County of Residence (required) |
| (c) <input type="checkbox"/> <b>Single or Married filing separately</b><br><input type="checkbox"/> <b>Married filing jointly or Qualifying surviving spouse</b><br><input type="checkbox"/> <b>Head of household</b> (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.) |               |                                                                                                                                                                                                   |                                |

**Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

**Step 2: Multiple Jobs or Spouse Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

- (a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; or
- (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; or
- (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (2b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (2b) is more accurate. ☐

**Tip:** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

**Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs.** Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

|                                             |                                                                                                                                                                                                                                                                 |                          |                                      |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------------------|
| <b>Step 3:</b>                              | If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):                                                                                                                                                                         |                          |                                      |
| <b>Claim Dependents and Other Credits</b>   | Multiply the number of qualifying children under age 17 by \$2,000 <input type="checkbox"/> \$                                                                                                                                                                  |                          |                                      |
|                                             | Multiply the number of other dependents by \$500 <input type="checkbox"/> \$                                                                                                                                                                                    |                          |                                      |
|                                             | Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here                                                                                                                   | <b>3</b>                 | \$                                   |
| <b>Step 4 (optional): Other Adjustments</b> | (a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income                         | <b>4(a)</b>              | \$                                   |
|                                             | (b) <b>Deductions.</b> Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here | <b>4(b)</b>              | \$                                   |
|                                             | (c) <b>Extra withholding.</b> Enter any additional tax you want withheld each pay period.                                                                                                                                                                       | <b>4(c)</b>              | \$                                   |
| <b>Exempt from Withholding</b>              | I claim exemption from withholding for 2026, and I certify that I meet <b>both</b> conditions for exemption for 2026. See <i>Exemption from withholding</i> on page 2. I understand I will need to submit a new Form W-4 for 2027.                              |                          |                                      |
| <b>Step 5: Sign Here</b>                    | Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.                                                                                                                            |                          |                                      |
|                                             | <b>Employee's signature</b> (This form is not valid unless you sign it.)                                                                                                                                                                                        |                          | <b>Date</b>                          |
| <b>Employers Only</b>                       | Employer's name and address (For Employer Use Only)<br><b>Central Payroll Bureau</b><br><b>P.O. Box 2396</b><br><b>Annapolis, MD 21404</b>                                                                                                                      | First date of employment | Employer identification number (EIN) |

**Important: The information you supply must be complete. This form will replace in total any certificate you previously submitted.** Web Site - <https://www.marylandcomptroller.gov/state-agencies/payroll-services/forms.html>