

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions, claim certain credits, or claim adjustments to income on your 2007 tax return.

1	Enter an estimate of your 2007 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2007, you may have to reduce your itemized deductions if your income is over \$156,400 (\$78,200 if married filing separately). See <i>Worksheet 2</i> in Pub. 919 for details.)	1	\$ _____				
2	Enter: <table style="display: inline-table; vertical-align: middle; border-left: 1px solid black; border-right: 1px solid black; border-collapse: collapse;"> <tr> <td style="padding: 0 10px;">\$10,700 if married filing jointly or qualifying widow(er)</td> <td rowspan="3" style="font-size: 3em; vertical-align: middle; padding: 0 10px;">}</td> </tr> <tr> <td style="padding: 0 10px;">\$ 7,850 if head of household</td> </tr> <tr> <td style="padding: 0 10px;">\$ 5,350 if single or married filing separately</td> </tr> </table>	\$10,700 if married filing jointly or qualifying widow(er)	}	\$ 7,850 if head of household	\$ 5,350 if single or married filing separately	2	\$ _____
\$10,700 if married filing jointly or qualifying widow(er)	}						
\$ 7,850 if head of household							
\$ 5,350 if single or married filing separately							
3	Subtract line 2 from line 1. If zero or less, enter “-0-”	3	\$ _____				
4	Enter an estimate of your 2007 adjustments to income, including alimony, deductible IRA contributions, and student loan interest	4	\$ _____				
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from <i>Worksheet 8</i> in Pub. 919)	5	\$ _____				
6	Enter an estimate of your 2007 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 \$3,400 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/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 \$50,000 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 <i>less than</i> line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4–9 below to calculate 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 2007. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2006. 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 - \$4,500	0	\$0 - \$6,000	0	\$0 - \$65,000	\$510	\$0 - \$35,000	\$510
4,501 - 9,000	1	6,001 - 12,000	1	65,001 - 120,000	850	35,001 - 80,000	850
9,001 - 18,000	2	12,001 - 19,000	2	120,001 - 170,000	950	80,001 - 150,000	950
18,001 - 22,000	3	19,001 - 26,000	3	170,001 - 300,000	1,120	150,001 - 340,000	1,120
22,001 - 26,000	4	26,001 - 35,000	4	300,001 and over	1,190	340,001 and over	1,190
26,001 - 32,000	5	35,001 - 50,000	5				
32,001 - 38,000	6	50,001 - 65,000	6				
38,001 - 46,000	7	65,001 - 80,000	7				
46,001 - 55,000	8	80,001 - 90,000	8				
55,001 - 60,000	9	90,001 - 120,000	9				
60,001 - 65,000	10	120,001 and over	10				
65,001 - 75,000	11						
75,001 - 95,000	12						
95,001 - 105,000	13						
105,001 - 120,000	14						
120,001 and over	15						

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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.