

# Form W-4 (2017)

**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 2017 expires February 15, 2018. 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 can't claim exemption from withholding if your total income exceeds \$1,050 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 don't apply to supplemental wages greater than \$1,000,000.

**Basic instructions.** If you aren't 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 2017. 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](http://www.irs.gov/w4).

## Personal Allowances Worksheet (Keep for your records.)

<b>A</b>	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .	<b>A</b>	_____			
<b>B</b>	Enter "1" if: <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> <ul style="list-style-type: none"> <li>• You're single and have only one job; or</li> <li>• You're married, have only one job, and your spouse doesn't work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul> </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table>	{	<ul style="list-style-type: none"> <li>• You're single and have only one job; or</li> <li>• You're married, have only one job, and your spouse doesn't work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>	}	<b>B</b>	_____
{	<ul style="list-style-type: none"> <li>• You're single and have only one job; or</li> <li>• You're married, have only one job, and your spouse doesn't work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>	}				
<b>C</b>	Enter "1" for your <b>spouse</b> . 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.) . . . . .	<b>C</b>	_____			
<b>D</b>	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .	<b>D</b>	_____			
<b>E</b>	Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above) . . . . .	<b>E</b>	_____			
<b>F</b>	Enter "1" if you have at least \$2,000 of <b>child or dependent care expenses</b> 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.) . . . . .	<b>F</b>	_____			
<b>G</b>	<b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> <li>• If your total income will be less than \$70,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children.</li> <li>• If your total income will be between \$70,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child.</li> </ul>	<b>G</b>	_____			
<b>H</b>	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.) ▶	<b>H</b>	_____			
<p>For accuracy, complete all worksheets that apply.</p> <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> <ul style="list-style-type: none"> <li>• If you plan to <b>itemize</b> or <b>claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li> <li>• If you are <b>single and have more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li> <li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li> </ul> </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table>				{	<ul style="list-style-type: none"> <li>• If you plan to <b>itemize</b> or <b>claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li> <li>• If you are <b>single and have more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li> <li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li> </ul>	}
{	<ul style="list-style-type: none"> <li>• If you plan to <b>itemize</b> or <b>claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li> <li>• If you are <b>single and have more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li> <li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li> </ul>	}				

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

<b>Form W-4</b> Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ 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  <span style="font-size: 2em; font-weight: bold;">2017</span>
1 Your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code _____		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="checkbox"/>
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 2017, and I certify that I meet <b>both</b> of the following conditions for exemption.		
<ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b></li> <li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul>		
If you meet both conditions, write "Exempt" here . . . . . ▶		7 _____
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.) ▶		Date ▶ _____
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		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 2017 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% of your income, and miscellaneous deductions. For 2017, you may have to reduce your itemized deductions if your income is over \$313,800 and you're married filing jointly or you're a qualifying widow(er); \$287,650 if you're head of household; \$261,500 if you're single, not head of household and not a qualifying widow(er); or \$156,900 if you're married filing separately. See Pub. 505 for details . . . . . 1 \$ \_\_\_\_\_
- 2 Enter:  $\left\{ \begin{array}{l} \$12,700 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,350 \text{ if head of household} \\ \$6,350 \text{ if single or married filing separately} \end{array} \right\}$  . . . . . 2 \$ \_\_\_\_\_
- 3 Subtract line 2 from line 1. If zero or less, enter "-0-" . . . . . 3 \$ \_\_\_\_\_
- 4 Enter an estimate of your 2017 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 2017 Form W-4* worksheet in Pub. 505.) . . . . . 5 \$ \_\_\_\_\_
- 6 Enter an estimate of your 2017 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 \$4,050 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 2017. 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 2017. 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 <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
\$0 - \$7,000	0	\$0 - \$8,000	0	\$0 - \$75,000	\$610	\$0 - \$38,000	\$610
7,001 - 14,000	1	8,001 - 16,000	1	75,001 - 135,000	1,010	38,001 - 85,000	1,010
14,001 - 22,000	2	16,001 - 26,000	2	135,001 - 205,000	1,130	85,001 - 185,000	1,130
22,001 - 27,000	3	26,001 - 34,000	3	205,001 - 360,000	1,340	185,001 - 400,000	1,340
27,001 - 35,000	4	34,001 - 44,000	4	360,001 - 405,000	1,420	400,001 and over	1,600
35,001 - 44,000	5	44,001 - 70,000	5	405,001 and over	1,600		
44,001 - 55,000	6	70,001 - 85,000	6				
55,001 - 65,000	7	85,001 - 110,000	7				
65,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 95,000	10	140,001 and over	10				
95,001 - 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(f)(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.

# Employee's Wisconsin Withholding Exemption Certificate/New Hire Reporting

WT-4

**Employee's Section** (Print clearly)

Employee's legal name <i>(last, first, middle initial)</i>			Social security number	<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, check the Single box.
Employee's address <i>(number and street)</i>			Date of birth	
City	State	Zip code	Date of hire	

**FIGURE YOUR TOTAL WITHHOLDING EXEMPTIONS BELOW**

Complete Lines 1 through 3 only if your Wisconsin exemptions are different than your federal allowances.

1. (a) Exemption for yourself – enter 1 \_\_\_\_\_
  - (b) Exemption for your spouse – enter 1 \_\_\_\_\_
  - (c) Exemption(s) for dependent(s) – you are entitled to claim an exemption for each dependent \_\_\_\_\_
  - (d) Total – add lines (a) through (c) \_\_\_\_\_
2. Additional amount per pay period you want deducted (if your employer agrees) \_\_\_\_\_
  3. I claim complete exemption from withholding (see instructions). Enter "Exempt" \_\_\_\_\_

I CERTIFY that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled. If claiming complete exemption from withholding, I certify that I incurred no liability for Wisconsin income tax for last year and that I anticipate that I will incur no liability for Wisconsin income tax for this year.

Signature \_\_\_\_\_ Date Signed \_\_\_\_\_

<p><b>EMPLOYEE INSTRUCTIONS:</b></p> <ul style="list-style-type: none"> <li>• <b>WHO MUST FILE:</b> Every Employee is required to file a completed Form WT-4 with each of his or her employers unless the Employee claims the same number of withholding exemptions for Wisconsin withholding tax purpose as for federal withholding tax purpose. Form WT-4 (or federal Form W-4 if a Form WT-4 is not filed) will be used by your employer to determine the amount of Wisconsin income tax to be withheld from your paychecks. If you have more than one employer, you should claim a smaller number or no exemptions on each Form WT-4 filed with employers other than your principal employer so that the total amount withheld will be closer to your actual income tax liability. Your employer may also require you to complete this form to report your hiring to the Department of Workforce Development. You may file a new Form WT-4 any time you wish to change the amount of withholding from your paychecks, providing the number of exemptions you claim does not exceed the number you are entitled to claim.</li> <li>• <b>UNDER WITHHOLDING:</b> If sufficient tax is not withheld from your wages, you may incur additional interest charges under the tax laws. In general, 90% of the net tax shown on your income tax return should be withheld.</li> <li>• <b>OVER WITHHOLDING:</b> If you are using Form WT-4 to claim the maximum number of exemptions to which you are entitled and your withholding exceeds your expected income tax liability, you may use Form WT-4A to minimize the over withholding.</li> <li>• <b>WHEN TO FILE IF YOUR EXEMPTIONS CHANGE:</b> You must file a new certificate within 10 days if the number of exemptions previously claimed by you DECREASES. You may file a new certificate at any time if the number of your exemptions INCREASES.</li> </ul>	<p><b>WT-4 Instructions – Provide your information in the employee section.</b></p> <ul style="list-style-type: none"> <li>• <b>LINE 1:</b> (a)-(c) Number of exemptions – Do not claim more than the correct number of exemptions. If you expect to owe more income tax for the year than will be withheld if you claim every exemption to which you are entitled, you may increase your withholding by claiming a smaller number of exemptions on lines 1(a)-(c) or you may enter into an agreement with your employer to have additional amounts withheld (see instruction for line 2). (c) Dependents – Those persons who qualify as your dependents for federal income tax purposes may also be claimed as dependents for Wisconsin purposes. The term "dependents" does not include you or your spouse. Indicate the number of dependents that you are claiming in the space provided.</li> <li>• <b>LINE 2:</b> Additional withholding – If you have claimed "zero" exemptions on line 1, but still expect to have a balance due on your tax return for the year, you may wish to request your employer to withhold an additional amount of tax for each pay period. If your employer agrees to this additional withholding, enter the additional amount you want deducted from each of your paychecks on line 2.</li> <li>• <b>LINE 3:</b> Exemption from withholding – You may claim exemption from withholding of Wisconsin income tax if you had no liability for income tax for last year, and you expect to incur no liability for income tax for this year. You may not claim exemption if your return shows tax liability before the allowance of any credit for income tax withheld. If you are exempt, your employer will not withhold Wisconsin income tax from your wages. You must revoke this exemption (1) within 10 days from the time you expect to incur income tax liability for the year or (2) on or before December 1 if you expect to incur Wisconsin income tax liabilities for the next year. If you want to stop or are required to revoke this exemption, you must file a new Form WT-4 with your employer showing the number of withholding exemptions you are entitled to claim. This certificate for exemption from withholding will expire on April 30 of next year unless a new Form WT-4 is filed before that date.</li> </ul>
--	--

**Employer's Section**

Employer's name			Federal Employer ID Number	
Employer's payroll address <i>(number and street)</i>		City	State	Zip code
Completed by	Title	Phone number ( )	Email	

<p><b>EMPLOYER INSTRUCTIONS for Department of Revenue:</b></p> <ul style="list-style-type: none"> <li>• If you do not have a Federal Employer Identification Number (FEIN), contact the Internal Revenue Service to obtain a FEIN.</li> <li>• If the Employee has claimed more than 10 exemptions OR has claimed complete exemption from withholding and earns more than \$200.00 a week or is believed to have claimed more exemptions than he or she is entitled to, mail a copy of this certificate to: Wisconsin Department of Revenue, Audit Bureau, PO Box 8906, Madison WI 53708 or fax (608) 267-0834.</li> <li>• Keep a copy of this certificate with your records. If you have questions about the Department of Revenue requirements, call (608) 266-8646 or (608) 266-2776.</li> </ul>	<p><b>EMPLOYER INSTRUCTIONS for New Hire Reporting:</b></p> <ul style="list-style-type: none"> <li>• This report contains the required information for reporting a New Hire to Wisconsin. If you are reporting new hires electronically, you do not need to forward a copy of this report to the Department of Workforce Development. Visit <a href="http://dwd.wisconsin.gov/uinh">http://dwd.wisconsin.gov/uinh</a> to report new hires.</li> <li>• If you do not report new hires electronically, mail the original form to the Department of Workforce Development, New Hire Reporting, PO Box 14431, Madison WI 53708-0431 or fax toll free to 1-800-277-8075.</li> <li>• If you have questions about New Hire requirements, call toll free (888) 300-HIRE (888-300-4473). Visit <a href="http://dwd.wisconsin.gov/uinh">dwd.wisconsin.gov/uinh</a> for more information.</li> </ul>
--	---

Form WT-4A	Worksheet For Employee Withholding Agreement	2017
1. Filing Status: <input type="checkbox"/> A. Single <input type="checkbox"/> C. Married, expect to file a separate Wisconsin tax return <i>Check one box</i> <input type="checkbox"/> B. Married, expect to file a joint Wisconsin tax return <input type="checkbox"/> D. Head of Household		
2. Estimated 2017 Wisconsin income. (Caution: Before entering an amount, see the instructions for line 2 on the reverse side. Include your income and your spouse's income if you checked filing status "B".)	2	
3. Estimated standard deduction and exemptions. (See instructions for line 3 and Standard Deduction Schedules on the reverse side. Use the schedule that corresponds with filing status checked. Part-year and nonresidents must prorate.)	3	
4. Estimated taxable income. (Subtract line 3 from line 2.)	4	
5. Estimated gross tax. (See Tax Rate Schedules on the reverse side. Use the schedule that corresponds with filing status checked.)	5	
6. Estimated credits. (See line 6 instructions on the reverse side.)	6	
7. Estimated net tax liability for 2017. (Subtract line 6 from line 5. If the amount on line 6 exceeds the amount on line 5, enter zero.)	7	
8. Amount previously withheld and amount paid by Wisconsin Estimated Income Tax Voucher for 2017. (If you checked filing status "B", include amounts for both yourself and your spouse.)	8	
9. Amount which will be withheld from spouse's wages during the balance of 2017. (Complete this line only if you checked filing status "B".)	9	
10. Remaining amount to be withheld from your wages. (Add lines 8 and 9 and subtract the total from the amount shown on line 7. Enter here and on line 1 of WT-4A agreement below.)	10	

WT-4A	Wisconsin Employee Withholding Agreement	2017
Employee's Last Name	First Name and Initial	This agreement expires on: <input type="checkbox"/> April 30, 2018 (Calendar year filers) <input type="checkbox"/> (Fiscal year filers see instr.)
	Social Security Number	Employer's Name
Employee's Address (Number and Street)	Employer's Address (Number and Street)	
City, State and Zip Code	City, State and Zip Code	
EMPLOYEE – File a copy of this agreement and the above worksheet with your employer and, within 10 days, send a copy to: <b>Wis. Dept. of Revenue            PO Box 8906            Madison WI 53708-8906</b>	1. Remaining amount to be withheld. (From line 10 of employee withholding worksheet above.)	1
	2. Remaining number of payroll periods for 2017. (Obtain this figure from your employer.)	2
	3. Amount to be withheld each payroll period. (Divide line 1 by the number of payroll periods entered on line 2.)	3
EMPLOYER – Retain this agreement in your files. The amount on line 3 should be withheld from the employee's wages each payroll period rather than the amount determined from the Wis. Withholding Tax Guide.	<i>I declare that to the best of my knowledge and belief the information contained in this agreement is true, correct and complete.</i>  _____ <div style="display: flex; justify-content: space-between;"> <span>(Signature of employee)</span> <span>(Date)</span> </div>	

### INSTRUCTIONS

#### Who may use this form for 2017

Form WT-4A may be filed by an employee who determines that the amount withheld from his or her wages will be more than the employee's estimated net tax liability for 2017. Form WT-4A is an agreement between the employee and employer that a lesser amount will be withheld from the employee's wages than is provided for in the Wisconsin income tax withholding tables.

Before filing Form WT-4A, you should first determine if your withholding can be reduced a sufficient amount by claiming the maximum number of exemptions allowed on Form WT-4, "Employee's Wisconsin Withholding Exemption Certificate" (or on federal Form W-4, "Employee's Withholding Allowance Certificate") which you completed when you started employment with your employer. If you are not claiming the maximum number of exemptions allowed, you may decrease your withholding by filing a new

Form WT-4 (or federal Form W-4) with your employer and claiming an increased number of exemptions. If you are claiming the maximum number of exemptions allowed and your withholding is still more than your estimated net tax liability for 2017, you should file Form WT-4A.

**Note:** If you incurred no Wisconsin income tax liability for 2016 and anticipate no liability for 2017, you may claim complete exemption from Wisconsin income tax withholding on Form WT-4.

#### More than one employer

If you are employed by more than one employer, you may file an Employee Withholding Agreement (Form WT-4A) with each employer, provided that the total amount withheld by all employers approximates your anticipated income tax liability for 2017.

**How to file**

Complete both the WT-4A worksheet and the withholding agreement. Provide one copy of the worksheet and the withholding agreement to your employer. Mail another copy to the Department of Revenue within 10 days after the WT-4A is filed with your employer.

If you do not send a copy of Form WT-4A (including the worksheet) to the department within 10 days, the law provides for a \$10 penalty to be imposed against you.

**Expiration date of Form WT-4A**

Form WT-4A will expire on April 30, 2018 for 2017 calendar year filers. Calendar year filers should place an "X" in the April 30, 2018 box on Form WT-4A. For fiscal year filers, the agreement will expire on the last day of the fourth month following the close of their fiscal year. Fiscal year filers should enter the appropriate expiration date in the space provided on Form WT-4A and place an "X" in the box.

**How to amend your agreement**

If you have already filed Form WT-4A and you have a substantial increase or decrease in your 2017 estimated tax liability, you should fill out a new Form WT-4A. Write the word "AMENDED" at the top of the new form. File one copy of the amended Form WT-4A with your employer and mail one copy to the Department of Revenue within 10 days after it is filed with your employer.

**Revocation and penalties**

If the department determines that the amount to be withheld per the Employee Withholding Agreement, Form WT-4A, is insufficient, the department may void the agreement by notification to the employer and employee.

If an employee enters into an agreement with the intent to defeat or evade the proper withholding of tax, the employee will be subject to a penalty equal to the difference between the amount required to be withheld and the amount actually withheld for the period that the agreement was in effect. Any employee who willfully supplies an employer with false or fraudulent information regarding an Employee Withholding Agreement with the intent to defeat or evade the proper withholding of tax may be imprisoned not more than 6 months, or fined not more than \$500 plus the cost of prosecution, or both.

**Completing the worksheet for the Employee Withholding Agreement**

**Line 2.** Refer to the Wisconsin income reported on line 13 of Form 1, line 12 of Form 1A, line 1 of Form WI-Z or line 32 of Form 1NPR of your Wisconsin income tax return. Your 2017 Wisconsin estimated income should be computed in the same manner as you computed your 2016 Wisconsin income, taking into account any changes you expect to occur in 2017.

**Line 3.** Your exemptions are \$700 for yourself, \$700 for your spouse if filing a joint return, and \$700 for each dependent. Add \$250 to the total if you are 65 years of age or over and, add \$250 if your spouse is 65 years of age or over. (Exception: If you are claimed as a dependent on someone else's return, you do not qualify for an exemption.) **Nonresidents and part-year residents** prorate the standard deduction as follows: (1) Figure your standard deduction using your federal adjusted gross income instead of your Wisconsin income, and (2) prorate using the ratio of Wisconsin income to federal adjusted gross income. Exemptions must also be prorated using the same ratio.

**Line 6.** Refer to a 2016 Wisconsin Form 1, Form 1A, Form WI-Z, or Form 1NPR.

**Where to get forms and assistance**

You may obtain additional forms and assistance in preparing Form WT-4A at the following Department of Revenue offices:

- Appleton** – 265 W Northland Avenue  
• (920) 832-2727
- Eau Claire** – State Office Bldg, 718 W Clairemont Ave  
• (715) 836-2811
- Madison** – 2135 Rimrock Road  
• (608) 266-2486
- Milwaukee** – State Office Bldg, 819 N 6th St, Rm 408  
• (414) 227-4000

Other offices open on a limited schedule are Green Bay and Wausau.

**2017 Standard Deduction**

Schedule for Single Taxpayers			
If Wisconsin income is:		The 2017 Standard Deduction is:	
over –	but not over –		of the amount over –
\$ 0	\$ 14,959	\$ 10,380	
14,959	101,460	10,380 less 12% .....	\$ 14,960
101,460	or over	0	
Schedule for Head of Household			
If Wisconsin income is:		The 2017 Standard Deduction is:	
over –	but not over –		of the amount over –
\$ 0	\$ 14,959	\$ 13,400	
14,959	43,681	13,400 less 22.515% \$	14,960
43,681	101,460	10,380 less 12% .....	14,960
101,460	or over	0	
Schedule for Married Filing Jointly			
If Wisconsin income is:		The 2017 Standard Deduction is:	
over –	but not over –		of the amount over –
\$ 0	\$ 21,589	\$ 19,210	
21,589	118,718	19,210 less 19.778% \$	21,590
118,718	or over	0	
Schedule for Married Filing Separately			
If Wisconsin income is:		The 2017 Standard Deduction is:	
over –	but not over –		of the amount over –
\$ 0	\$ 10,249	\$ 9,130	
10,249	56,412	9,130 less 19.778% \$	10,250
56,412	or over	0	

**2017 Tax Rate Schedules for Full-Year Residents\***

Schedule A – Single, Head of Household, Estates and Trusts			
If taxable income is:		The 2017 Gross Tax is:	
over –	but not over –		of the amount over –
\$ 0	\$ 11,230	\$ 4.00% .....	\$ 0
11,230	22,470	449.20 + 5.84% .....	11,230
22,470	247,350	1,105.62 + 6.27% .....	22,470
247,350	or over	15,205.59 + 7.65% .....	247,350
Schedule B – Married Filing Jointly			
If taxable income is:		The 2017 Gross Tax is:	
over –	but not over –		of the amount over –
\$ 0	\$ 14,980	\$ 4.00% .....	\$ 0
14,980	29,960	599.20 + 5.84% .....	14,980
29,960	329,810	1,474.03 + 6.27% .....	29,960
329,810	or over	20,274.63 + 7.65% .....	329,810
Schedule C – Married Filing Separately			
If taxable income is:		The 2017 Gross Tax is:	
over –	but not over –		of the amount over –
\$ 0	\$ 7,490	\$ 4.00% .....	\$ 0
7,490	14,980	299.60 + 5.84% .....	7,490
14,980	164,900	737.02 + 6.27% .....	14,980
164,900	or over	10,137.00 + 7.65% .....	164,900

**Note** \*Nonresidents and part-year residents must prorate the tax brackets (amounts appearing in the first two columns of the 2017 Tax Rate Schedules) based on the ratio of their Wisconsin income to their federal adjusted gross income. For example, for a single individual the tax brackets are \$11,230, \$11,240, and \$224,880. Assuming the individual has a ratio of 20%, the first \$2,246 (\$11,230 x .20) is taxed at 4%, the next \$2,248 (\$11,240 x .20) is taxed at 5.84%, and the next \$44,976 (\$224,880 x .20) is taxed at 6.27%. Taxable income over \$49,470 is taxed at 7.65%.