Form W-4 (2009)

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 2009 expires February 16, 2010. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds $950 and includes more than $300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the Personal Allowances Worksheet below. The worksheets on page 2 further adjust your withholding allowance, based on lifetime deductions, certain credits, adjustments to income, or two-earner/multiple job situations.

Complete all worksheets that apply. However, you may claim itemized deductions only if you choose. Your employer is not required to reduce your withholding if you claim itemized deductions. For example, you may not claim itemized deductions if you file a separate return for a dependent who is under age 19 or is permanently paralyzed or blind.

Head of household. Generally, you may claim itemized deductions if you file a joint return and you are not married and have paid more than 30% of the costs of keeping up a home for yourself and your dependents (or other qualifying individuals). See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take out projected tax credits to 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. 919, How Do I Adjust My Tax Withholding, 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. 919 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 your Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Nonresident alien. If you are a nonresident alien, see the instructions for Form 8233 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2009. See Pub. 916, especially if your earnings exceed $150,000 (Single) or $180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

| A | Enter "1" for yourself if no one else can claim you as a dependent. |
| B | Enter "1" if: |
|   | 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 $5,000 or less. |
| 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.) |
| D | Enter number of dependents (other than your spouse or yourself) you will claim on your tax return. (See instructions on page 1 of Form W-4.) |
| E | Enter "1" if you will file as head of household on your tax return (see conditions on page 1 of Form W-4). |
| F | Enter "1" if you have at least $1,800 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.)

G Child Tax Credit (including additional child tax credit). See Pub. 917, Child Tax Credit, for more information.

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.)

For accuracy, complete all worksheets that apply. (Note. 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 have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed $40,000 ($25,000 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.)

W-4

Employee’s Withholding Allowance Certificate

Form Department of the Treasury

Internal Revenue Service

OMB No. 1545-0074

2009

1 Type or print your first name and middle initial. John A.

2 Last name

Dough

3  Single  Married  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.

5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) 6  $ 6

6 Additional amount, if any, you want withheld from each paycheck.

7 I claim exemption from withholding for 2009, and 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  

John A. Dough

Date  

Jan. 11, 2009

For Privacy Act and Paperwork Reduction Act Notice, see page 2.