

Jak vyplnit formulář W4

The IRS provides the following instructions:

- Do not use the Personal Allowances Worksheet at the top of the W-4—this is for U.S. residents only
- Check only "Single" marital status on line 3, regardless of actual marital status
- Claim only one withholding allowance (enter "1" on line 5)
- Write "Nonresident Alien" or "NRA" above the dotted line on line 6 of Form W-4.
- J-1 Visitors cannot claim "Exempt" withholding status on line 7

Will claim adjustments to income, tax credits, or itemized deductions, on his or her tax return. tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances. **EXERCISE YOUR RIGHTS (OWNER) OR RIGHTS (EMPLOYEE).** Future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/efile.

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for yourself if no one else can claim you as a dependent A _____

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 (for the total of both) are \$1,500 or less. 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 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 (\$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.
 • If your total income will be between \$65,000 and \$84,000 (\$100,000 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 Employee's Withholding Allowance Certificate OMB No. 1545-0074

Department of the Treasury Internal Revenue Service **2015**

1 Your first name and middle initial Last name 2 Your social security number applied for

Home address (number and street or rural route) City or town, state, and ZIP code

Cislo domu a název ulice v USA Mesto, zkratka statu a ZIP

3 ☒ Single ☐ Married ☐ Married, but withheld 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 **allowance worksheet** on page 2) 5 1

6 Additional amount, if any, you want withheld from each paycheck Nonresident Alien 6 \$

7 I claim exemption from withholding for 2015, and I certify that I meet
 • 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 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)

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 10220Q Form W-4 (2015)