

# ONE PRICE PAYROLL

## Filing Instructions

Congratulations, you have just successfully downloaded your getting started package. This package includes the following forms:

- Filing Instructions
- Fax Cover Sheet & Checklist
- Payroll Submittal Form
- Payroll Preparation & Tax Filing Agreement
- IRS Form 8655 - Reporting Agent Authorization
- Employee Direct Deposit Authorization Agreement
- Form W-4 - Employee's Withholding Allowance Certificate

These filing instructions will help you complete the setup package, however, if you have any questions, please call us at 1.866.456.1995 or email us at [info@onepricepayroll.com](mailto:info@onepricepayroll.com) and we will be happy to help you. Please fax the completed form to us at 1.866.844.6658.

Within 1 business day of receiving your setup package your personal payroll specialist will contact you to verify your information, answer any questions and finalize the initial set up process. In most cases your first payroll can be processed the same day.

**Important** If you are not sure how to answer a question when completing a form, just leave it blank. When your payroll specialist contacts you they will address any open issues.

## Fax Cover Page & Checklist

Use this transmittal cover page when faxing or sending signed forms to One Price Services. It includes a quick checklist to ensure you provide the information we need to begin processing your payroll. Please note that some items listed on the checklist may not be applicable to your company.

## Payroll Submittal Form

**Company Information:** Please provide the Legal Name of your business as listed by the Internal Revenue Service. DBA stands for Doing Business As.

**Payroll Submission:** Please provide the day and date of the first payroll One Price Services will be processing

- **Period End Date** - This is the day of the week in which your pay period ends.
- **Submittal Date** - This is the day of the week you will submit your payroll information to One Price Services.
- **Delivery Date** - This is the day of the week you want your complete payroll delivered to you.
- **Check Date** - This is the day of the week you want your paychecks dated.

*Example: You are running a weekly payroll. Your Period End Date is Friday, May 25<sup>th</sup>. Your Process Date is Monday, May 28<sup>th</sup>. You request a delivery date of Thursday, May 31<sup>st</sup> with your Check Date as Friday, June 1<sup>st</sup>.*

**Payroll Frequency:** Bi-Weekly is every other week, Semi-Monthly is twice a month.

**Tax Information:** One Price Services needs your company's Federal and State Identification numbers to process your payroll taxes. You must have a tax id number for each state in which you have employees.

**Tax Deposit Frequency:** Depending on the annual size of your payroll the IRS has certain deposit requirements. If your payroll taxes equal less than \$2,500.00 in a quarter, your payroll taxes can be paid quarterly. If they go over \$2,500.00 a quarter but less than \$50,000.00 a year, they must be deposited monthly. If your taxes are more than \$50,000.00 per year you are required to deposit your payroll taxes within three business days of processing your payroll.

**Delivery Options:** Email, Fax and our online Client Portal are available to employer's who take advantage of the Direct Deposit option and those that print their own checks. Pick up & Delivery are available to clients in the Dayton, Ohio area. FedEx is available to all clients with the client paying the FedEx charge.

**Worker's Compensation Codes/Rate:** We can track your worker's compensation expenses if you provide your codes, rates and experience modification rate. This is particularly useful for businesses in the construction industry where the rates are so high.

### Required Forms

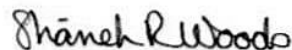
- **Payroll Preparation & Tax Filing Agreement:** This form allows One Price Services to process your payroll, initiate Federal and/or State and/or Local tax payments. It also spells out what a client can do to void One Price Services 100% tax filing guarantee.
- **IRS Form 8655 - Reporting Agent Authorization:** This form allows One Price Services to act as your reporting agents, sign and file your federal quarterlies and make tax deposits on your behalf.

### Additional Forms

- **Direct Deposit Authorization Agreement:** If you are interested in paying your employee's by direct deposit have them fill out this form and provide you with a copy of a voided check. Each employee can have two direct deposit accounts. For example they can say they want \$50.00 every pay period to go to savings with the balance going to their checking.
- **Form W-4:** Every employee needs to fill out this form. This gives us their legal information and tells us how much to withhold in taxes.

Thank you for choosing our **One Price Payroll** solution for your payroll needs. We appreciate the opportunity to work with you. If you have any questions, concerns, comments or suggestions, I would love you hear from you. Feel free to call me at 1.866.456.1995 or email me at [info@onepricepayroll.com](mailto:info@onepricepayroll.com).

Sincerely,



Shaneh R. Woods  
Owner

**New Account Set Up**  
**Fax Cover Page & Checklist**  
**VIA FACSIMILE 1.866.844.6658**  
Number of Pages \_\_\_\_ (including cover sheet)

<b>From:</b>	
<b>Company Name:</b>	
<b>Phone Number:</b>	
<b>Email Address:</b>	

Be sure to include the following forms in order for One Price Services, Inc to complete the registration process:

1. \_\_\_\_ Complete Initial Submission Packet
  - \_\_\_\_ Payroll Submittal Form
  - \_\_\_\_ Form 8655 - Reporting Agent Authorization Form
  - \_\_\_\_ Payroll Preparation & Tax Filing Agreement
  
2. \_\_\_\_ Provide Employee Set-Up Information
  - \_\_\_\_ W-4's on all current employees
  - \_\_\_\_ Hourly Rate or Salary
  - \_\_\_\_ Direct Deposit Information (if applicable)
  
3. \_\_\_\_ Provide Historical Transaction (only needed if starting services after January 1<sup>st</sup>)
  - \_\_\_\_ YTD Totals on all employees
  - \_\_\_\_ Quarterly reports for current year
  - \_\_\_\_ W-2 Mailing addresses for all terminated employees that worked during the current calendar year.

*Once you have completed your documents, please send them to us via fax (1.866.844.6658) or email them to us at [info@onepricepayroll.com](mailto:info@onepricepayroll.com).*

*If you have any questions concerning the set up process, feel free to contact us at 1.866.456.1995.*

# One Price Payroll Submittal Form

## Company Information

Legal Name: \_\_\_\_\_

DBA: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Payroll Contact \_\_\_\_\_ E-Mail \_\_\_\_\_

Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

Billing Contact \_\_\_\_\_ E-Mail \_\_\_\_\_

Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

## Payroll Submission

(day of the week or date)

Day Date

Period End Date \_\_\_\_\_

Submittal Date \_\_\_\_\_

Delivery Date \_\_\_\_\_

Check Date \_\_\_\_\_

## Payroll Frequency:

(circle one)

Weekly Bi-Weekly Semi-Monthly Monthly

## Submission Method

(circle one)

Fax Email Payroll Portal Quick Form

## Tax Information

Federal EIN \_\_\_\_\_

State EIN \_\_\_\_\_

Tax Deposit Frequency (circle one)

Each Payroll Monthly Quarterly

State Unemployment ID # \_\_\_\_\_

State Unemployment Rate \_\_\_\_\_

## Delivery Options

\_\_\_\_\_ Pick up / Delivery (Dayton Ohio Only)

\_\_\_\_\_ Email

\_\_\_\_\_ Client Portal

\_\_\_\_\_ Fax

\_\_\_\_\_ FedEx (shipping charges extra)

## Worker's Compensation Codes/Rates

(optional)

Rate Code & Name

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Experience Modification Rate \_\_\_\_\_

## Notes/Comments/Special Requests

# Payroll Preparation & Tax Filing Agreement

Client Name: (as printed on checks) \_\_\_\_\_

Bank Name: \_\_\_\_\_ Bank Telephone Number \_\_\_\_\_

Nine Digit Routing Number \_\_\_\_\_ Bank Account Number \_\_\_\_\_

EFTPS Login Info: Pin # \_\_\_\_\_ Password: \_\_\_\_\_  
*Leave EFTPS information blank if you are not signed up with the EFTPS Program*

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**Services:**

**Payroll Service:** One Price Services, Inc will prepare payroll for Client based on information provided by client on the Payroll Submission Form. One Price Services, Inc will maintain a complete record of all transaction processed and will make all records available at the request of the Client. All changes made, i.e., pay rates, worker's comp codes, etc., will be made in writing so that we have continuous and accurate record.

**Tax Service:** One Price Services, Inc will generate payroll tax information form input data as supplied by the Client and will prepare, deposit and file payroll tax deposits and returns as required by Federal, State, and Local taxing authorities. One Price Services, Inc will maintain a record of the payments, and determine and reconcile the Client's payroll tax account position based on quarterly returns prepared and filed with the aforementioned taxing authorities.

If there are any incidents of NSF (Non Sufficient Funds) in the clients Bank Account, or if Client fails to advise of changes in pertinent information, i.e., bank account #, etc., One Price Services, Inc will not warrant that any deposit to and Federal and/or State and/or Local taxing authority will be made in a timely manner. Any and all penalties and/or interest assessed by said taxing authority arising from said NSF shall remain the sole responsibility of the Client. Client guarantees and warrants that the Account identified hereon, and any account identified in the future, as the Client Authorized Electronic Debit Account is a Business Banking Account, not a Personal Banking Account.

One Price Services, Inc is authorized to act on Client's behalf starting on \_\_\_\_\_

Client hereby agrees to terms described above.

Authorized Signature as shown on bank records: \_\_\_\_\_

Print Name and Title: \_\_\_\_\_ Date: \_\_\_\_\_

One Price Services, Inc, Inc  
270 Kinsey Road | Xenia, Ohio | 45385

Phone: 1.866.456.1995  
Fax: 1.866.844.6658

# Reporting Agent Authorization

## Taxpayer

<b>1a</b> Name of taxpayer (as distinguished from trade name)		<b>2</b> Employer identification number (EIN) .....
<b>1b</b> Trade name, if any	<b>4</b> If you are a seasonal employer, check here <input type="checkbox"/>	
<b>3</b> Address (number, street, and room or suite no.)  City or town, state, and ZIP code		<b>5</b> Other identification number
<b>6</b> Contact person	<b>7</b> Daytime telephone number ( )	<b>8</b> Fax number ( )

## Reporting Agent

<b>9</b> Name (enter company name or name of business)		<b>10</b> Employer identification number (EIN) .....
<b>11</b> Address (number, street, and room or suite no.)  City or town, state, and ZIP code		
<b>12</b> Contact person	<b>13</b> Daytime telephone number ( )	<b>14</b> Fax number ( )

## Authorization of Reporting Agent To Sign and File Returns

**15** Use the entry lines below to indicate the tax return(s) to be filed by the reporting agent. Enter the beginning year of annual tax returns or beginning quarter of quarterly tax returns. See the instructions for how to enter the quarter and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	940-PR _____	941-PR _____	941-SS _____	943 _____
943-PR _____	944 _____	944-PR _____	945 _____	1042 _____	CT-1 _____

## Authorization of Reporting Agent To Make Deposits and Payments

**16** Use the entry lines below to enter the starting date (the first month and year) of any tax return(s) for which the reporting agent is authorized to make deposits or payments. See the instructions for how to enter the month and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	943 _____	944 _____	945 _____	720 _____	1041 _____
1042 _____	1120 _____	CT-1 _____	990-C _____	990-PF _____	990-T _____	

## Disclosure of Information to Reporting Agents

**17a** Check here to authorize the reporting agent to receive or request copies of tax information and other communications from the IRS related to the authorization granted on line 15 and/or line 16

**b** Check here if the reporting agent also wants to receive copies of notices from the IRS

## Form W-2 series or Form 1099 series Disclosure Authorization

**18a** The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form W-2 series information returns. This authority is effective for calendar year forms beginning \_\_\_\_\_.

**b** The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form 1099 series information returns. This authority is effective for calendar year forms beginning \_\_\_\_\_.

## State or Local Authorization

**19** Check here to authorize the reporting agent to sign and file state or local returns related to the authorization granted on line 15 and/or line 16

## Authorization Agreement

I understand that this agreement does not relieve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and that all deposits and payments are made. If line 15 is completed, the reporting agent named above is authorized to sign and file the return indicated, beginning with the quarter or year indicated. If any starting dates on line 16 are completed, the reporting agent named above is authorized to make deposits and payments beginning with the period indicated. Any authorization granted remains in effect until it is revoked by the taxpayer or reporting agent. I am authorizing the IRS to disclose otherwise confidential tax information to the reporting agent relating to the authority granted on line 15 and/or line 16, including disclosures required to process Form 8655. Disclosure authority is effective upon signature of taxpayer and IRS receipt of Form 8655. The authority granted on Form 8655 will not revoke any Power of Attorney (Form 2848) or Tax Information Authorization (Form 8821) in effect.

**Sign Here**

I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer.

	_____		_____		_____
	Signature of taxpayer		Title		Date

## Direct Deposit Authorization Agreement

### Authorization Agreement

I hereby authorize \_\_\_\_\_ to initiate automatic deposits to my account at the financial institution named below. I also authorize them to make withdrawals from this account in the event that a credit entry is made in error.

Further, I agree not to hold my employer responsible for any delay or loss of funds due to incorrect or incomplete information supplied by me or by my financial institution or due to an error on the part of my financial institution in depositing funds to my account.

This agreement will remain in effect until I send written notice of cancellation, either from me or my financial institution, or until I submit a new direct deposit form to the Payroll Department.

### Account Information

Name of Financial Institution: \_\_\_\_\_

Routing Number: \_\_\_\_\_

Account Number: \_\_\_\_\_

Checking

Savings

### Signature

Authorized Signature (Primary): \_\_\_\_\_ Date: \_\_\_\_\_

Authorized Signature (Joint): \_\_\_\_\_ Date: \_\_\_\_\_

**Please attach a voided check or deposit slip and return this form to the Payroll Department.**

# Form W-4 (2011)

**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 2011 expires February 16, 2012. 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 cannot claim exemption from withholding if your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

**Basic instructions.** If you are not 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 may 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. 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 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. 919 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. 919 to see how the amount you are having withheld compares to your projected total tax for 2011. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

## 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>	<u>      </u>			
<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 are single and have only one job; or</li> <li>• You are married, have only one job, and your spouse does not 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 are single and have only one job; or</li> <li>• You are married, have only one job, and your spouse does not 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>	<u>      </u>
{	<ul style="list-style-type: none"> <li>• You are single and have only one job; or</li> <li>• You are married, have only one job, and your spouse does not 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>	<u>      </u>			
<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>	<u>      </u>			
<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>	<u>      </u>			
<b>F</b>	Enter "1" if you have at least \$1,900 of <b>child or dependent care expenses</b> for which you plan to claim a credit . . . . . ( <b>Note.</b> Do <b>not</b> include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	<b>F</b>	<u>      </u>			
<b>G</b>	<b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then <b>less</b> "1" if you have three or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" <b>additional</b> if you have six or more eligible children . . . . .	<b>G</b>	<u>      </u>			
<b>H</b>	Add lines A through G and enter total here. ( <b>Note.</b> This may be different from the number of exemptions you claim on your tax return.) ▶	<b>H</b>	<u>      </u>			
	For accuracy, <b>complete all worksheets that apply.</b> <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 have <b>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 \$40,000 (\$10,000 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 have <b>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 \$40,000 (\$10,000 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>	}		
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----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form <b>W-4</b> Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ <b>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.</b></p>	OMB No. 1545-0074  <div style="font-size: 2em; font-weight: bold; margin: 0;">2011</div>
1 Type or print 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. <b>Note.</b> 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)	6 Additional amount, if any, you want withheld from each paycheck	5 <u>      </u> 6 \$ <u>      </u>
7 I claim exemption from withholding for 2011, and I certify that I meet <b>both</b> of the following conditions for exemption. • 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> • This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability. If you meet both conditions, write "Exempt" here . . . . . ▶		7 <u>      </u>
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.		
<b>Employee's signature</b> (This form is not valid unless you sign it.) ▶		<b>Date</b> ▶
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.

<b>1</b>	Enter an estimate of your 2011 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 . . . . .	<b>1</b>	\$ _____
<b>2</b>	Enter: $\left\{ \begin{array}{l} \$11,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,500 \text{ if head of household} \\ \$5,800 \text{ if single or married filing separately} \end{array} \right\}$ . . . . .	<b>2</b>	\$ _____
<b>3</b>	<b>Subtract</b> line 2 from line 1. If zero or less, enter “-0-” . . . . .	<b>3</b>	\$ _____
<b>4</b>	Enter an estimate of your 2011 adjustments to income and any additional standard deduction (see Pub. 919)	<b>4</b>	\$ _____
<b>5</b>	<b>Add</b> lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2011 Form W-4 Worksheet</i> in Pub. 919.) . . . . .	<b>5</b>	\$ _____
<b>6</b>	Enter an estimate of your 2011 nonwage income (such as dividends or interest) . . . . .	<b>6</b>	\$ _____
<b>7</b>	<b>Subtract</b> line 6 from line 5. If zero or less, enter “-0-” . . . . .	<b>7</b>	\$ _____
<b>8</b>	<b>Divide</b> the amount on line 7 by \$3,700 and enter the result here. Drop any fraction . . . . .	<b>8</b>	_____
<b>9</b>	Enter the number from the <b>Personal Allowances Worksheet</b> , line H, page 1 . . . . .	<b>9</b>	_____
<b>10</b>	<b>Add</b> lines 8 and 9 and enter the total here. If you plan to use the <b>Two-Earners/Multiple Jobs Worksheet</b> , also enter this total on line 1 below. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1	<b>10</b>	_____

### 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.

<b>1</b>	Enter the number from line H, page 1 (or from line 10 above if you used the <b>Deductions and Adjustments Worksheet</b> )	<b>1</b>	_____
<b>2</b>	Find the number in <b>Table 1</b> below that applies to the <b>LOWEST</b> paying job and enter it here. <b>However</b> , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3” . . . . .	<b>2</b>	_____
<b>3</b>	If line 1 is <b>more than or equal to</b> 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. <b>Do not</b> use the rest of this worksheet . . . . .	<b>3</b>	_____
<b>Note.</b> If line 1 is <b>less than</b> 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.			
<b>4</b>	Enter the number from line 2 of this worksheet . . . . .	<b>4</b>	_____
<b>5</b>	Enter the number from line 1 of this worksheet . . . . .	<b>5</b>	_____
<b>6</b>	<b>Subtract</b> line 5 from line 4 . . . . .	<b>6</b>	_____
<b>7</b>	Find the amount in <b>Table 2</b> below that applies to the <b>HIGHEST</b> paying job and enter it here . . . . .	<b>7</b>	\$ _____
<b>8</b>	<b>Multiply</b> line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . .	<b>8</b>	\$ _____
<b>9</b>	Divide line 8 by the number of pay periods remaining in 2011. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2010. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . .	<b>9</b>	\$ _____

**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 - \$5,000 -	0	\$0 - \$8,000 -	0	\$0 - \$65,000	\$560	\$0 - \$35,000	\$560
5,001 - 12,000 -	1	8,001 - 15,000 -	1	65,001 - 125,000	930	35,001 - 90,000	930
12,001 - 22,000 -	2	15,001 - 25,000 -	2	125,001 - 185,000	1,040	90,001 - 165,000	1,040
22,001 - 25,000 -	3	25,001 - 30,000 -	3	185,001 - 335,000	1,220	165,001 - 370,000	1,220
25,001 - 30,000 -	4	30,001 - 40,000 -	4	335,001 and over	1,300	370,001 and over	1,300
30,001 - 40,000 -	5	40,001 - 50,000 -	5				
40,001 - 48,000 -	6	50,001 - 65,000 -	6				
48,001 - 55,000 -	7	65,001 - 80,000 -	7				
55,001 - 65,000 -	8	80,001 - 95,000 -	8				
65,001 - 72,000 -	9	95,001 -120,000 -	9				
72,001 - 85,000 -	10	120,001 and over	10				
85,001 - 97,000 -	11						
97,001 -110,000 -	12						
110,001 -120,000 -	13						
120,001 -135,000 -	14						
135,001 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.