

SCOTT STECKLER SAMPLE FORM ONLY

TAX STRATEGIES SCOTT STECKLER

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. 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. 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. Check your withholding. After your Form W-4 takes effect, use Pub. 425A to see how the amount you are having withheld compares to your projected total tax for 2009. See Pub. 425A, especially if your earnings exceed \$200,000 (Single) or \$280,000 (Married). 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-earner/multiple job situations. 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. 425A for details. Personal Allowances Worksheet (Keep for your records.) Enter "1" for yourself if no one else can claim you as a dependent AA? You are single and have only one job; or Enter "1" if: B? You are married, have only one job, and your spouse does not work; or B? Your wages from a second job or your spouse's wages (or the total of both) are \$2,500 or less. 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.) CC Enter number of dependents (other than your spouse or yourself) you will claim on your tax return DDEEFF 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.) 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. For accuracy, complete all worksheets that apply. 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 \$200,000 (\$280,000 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.

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Cut here and give Form W-4 to your employer. Keep the top part for your records. OMB No. 5489-074 Employee's Withholding Allowance

Certificate W-4 Form Department of the Treasury Internal Revenue Service  
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. Type or print your first name and middle initial. 1 Last name 2 Your social security number Home address (number and street or rural route) Married Single 3. Married, but withhold at higher Single rate. City or town, state, and ZIP code Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box. 55 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) \$200 Additional amount, if any, you want withheld from each paycheck I claim exemption from withholding for 2009, and I 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. 7. If you meet both conditions, write "Exempt" here. 8. 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 (Form is not valid unless you sign it.) Date 9. Employer identification number (EIN) Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) Office code (optional) 10. Enter "1" if you have at least \$1,800 of child or dependent care expenses for which you plan to claim a credit 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. Cat. No. 10220Q Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above) Note. You cannot claim exemption from withholding if (a) your income exceeds \$25,000 and includes more than \$30,000 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return. Nonwage income. If you have a large amount of nonwage income, such as interest or G Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. G? If your total income will be between \$75,000 and \$90,000 (\$100,000 and \$125,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children? If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children. (Note. Do not include child support payments. See Pub. 215, Child and Dependent Care Expenses, for details.) 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. 215, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances. Nonresident alien. If you are a nonresident alien, see the Instructions for Form 5833 before completing this Form W-4. For Privacy Act and Paperwork Reduction Act Notice, see page 2. Form W-4 (2009) 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. 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. 215 to find out if you should adjust your withholding on Form W-4 or W-4P. 2009

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Page 2 Form W-4 (2009) Deductions and Adjustments Worksheet Note. Use this worksheet only if you plan to itemize deductions, claim certain credits, adjustments to income, or an additional standard deduction. Enter an estimate of your 2009 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 9.5% of your income, and miscellaneous deductions. (For 2009, you may have to reduce your itemized deductions if your income is over \$166,800 (\$83,400 if married filing separately). See Worksheet 2 in Pub. 215 for details.) 1 \$11,400 if married filing jointly or qualifying widow(er) \$8,350 if head of household 2. Enter: 2 \$5,700 if single or married filing separately 3 Subtract line 2 from line 1. If zero or less, enter "-0-" 3 Enter an estimate of your 2009 adjustments to income and any additional standard deduction. (Pub. 919) 4 \$5 Add lines 3 and 4 and enter the total. (Include any amount for credits from Worksheet 8 in Pub. 919.) 5 \$6 Enter an estimate of your 2009 nonwage income (such as dividends or interest) 6 \$7 Subtract line 6 from line 5. If zero or less, enter "-0-" 7 Divide the amount on line 7 by \$3,500 and enter the result here. Drop any fraction 8 8 Enter the number from the Personal Allowances Worksheet, line H, page 1 9 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. 11 Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) 12 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 \$100,000 or less, do not enter more than "3." 23 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 4-9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill. Enter the number from line 2 of this worksheet 4 4 Enter the number from line 1 of this worksheet 5 5 Subtract line 5 from line 4 6 \$ Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here 7 7 Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed 8 8 Divide line 8 by the number of pay periods remaining in 2009. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2008. 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 \$ 9 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. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. 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 also 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 using it 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. 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.

Table 1 All Others Married Filing Jointly If wages from LOWEST paying job are—Table 2 All Others Married Filing Jointly If wages from HIGHEST paying job are—Enter online 7 above If wages from HIGHEST paying job are—Enter online 7 above Enter online 2 above If wages from LOWEST paying job are—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.

Enter online 2 above

012345678910 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.

\$0 -4,501 -9,001 -18,001 -22,001 -26,001 -32,001 -38,001 -46,001 -55,001 -60,001 -65,001 -75,001 -95,001 -105,001 - \$4,500 9,000 18,000 22,000 26,000 32,000 38,000 46,000 55,000 60,000 65,000 75,000 95,000 105,000 120,000 120,001 and over

0123456789101112131415 \$0 -6,001 -12,001 -19,001 -26,001 -35,001 -50,001 -65,001 -80,001 -90,001 - \$6,000 12,000 19,000 26,000 35,000 50,000 65,000 80,000 90,000 120,000 120,001 and over

\$0 -65,001 -120,001 -185,001 -\$550 910 1,020 1,200 1,280 330,001 and over

\$65,000 120,000 185,000 330,000 \$0 -35,001 -90,001 -165,001 - \$550 910 1,020 1,200 1,280 370,001 and over

\$35,000 90,000 165,000 370,000

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