

**Deductions and Adjustments Worksheet**

- Note:** Use this worksheet **only** if you plan to itemize deductions, claim certain credits, or claim adjustments to income on your 2003 tax return.
- 1 Enter an estimate of your 2003 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. (For 2003, you may have to reduce your itemized deductions if your income is over \$139,500 (\$69,750 if married filing separately). See **Worksheet 3** in Pub. 919 for details.) . . . . . 1 \$ \_\_\_\_\_
  - 2 Enter:  $\left\{ \begin{array}{l} \$7,950 \text{ if married filing jointly or qualifying widow(er)} \\ \$7,000 \text{ if head of household} \\ \$4,750 \text{ if single} \\ \$3,975 \text{ if married filing separately} \end{array} \right\}$  . . . . . 2 \$ \_\_\_\_\_
  - 3 Subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-". . . . . 3 \$ \_\_\_\_\_
  - 4 Enter an estimate of your 2003 adjustments to income, including alimony, deductible IRA contributions, and student loan interest . . . . . 4 \$ \_\_\_\_\_
  - 5 Add lines 3 and 4 and enter the total. Include any amount for credits from **Worksheet 7** in Pub. 919 . . . . . 5 \$ \_\_\_\_\_
  - 6 Enter an estimate of your 2003 nonwage income (such as dividends or interest) . . . . . 6 \$ \_\_\_\_\_
  - 7 Subtract line 6 from line 5. Enter the result, but not less than "-0-". . . . . 7 \$ \_\_\_\_\_
  - 8 Divide the amount on line 7 by \$3,000 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-Earner/Two-Job 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-Earner/Two-Job Worksheet**

- 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 . . . . . 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 4-9 below to calculate 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 2003. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2002. 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: Two-Earner/Two-Job Worksheet**

Married Filing Jointly				All Others			
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
\$0 - \$4,000 . . . . .	0	44,001 - 50,000 . . . . .	8	\$0 - \$6,000 . . . . .	0	75,001 - 100,000 . . . . .	8
4,001 - 9,000 . . . . .	1	50,001 - 60,000 . . . . .	9	6,001 - 11,000 . . . . .	1	100,001 - 110,000 . . . . .	9
9,001 - 15,000 . . . . .	2	60,001 - 70,000 . . . . .	10	11,001 - 18,000 . . . . .	2	110,001 and over . . . . .	10
15,001 - 20,000 . . . . .	3	70,001 - 90,000 . . . . .	11	18,001 - 25,000 . . . . .	3		
20,001 - 25,000 . . . . .	4	90,001 - 100,000 . . . . .	12	25,001 - 29,000 . . . . .	4		
25,001 - 33,000 . . . . .	5	100,001 - 115,000 . . . . .	13	29,001 - 40,000 . . . . .	5		
33,001 - 38,000 . . . . .	6	115,001 - 125,000 . . . . .	14	40,001 - 55,000 . . . . .	6		
38,001 - 44,000 . . . . .	7	125,001 and over . . . . .	15	55,001 - 75,000 . . . . .	7		

**Table 2: Two-Earner/Two-Job Worksheet**

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$50,000 . . . . .	\$450	\$0 - \$30,000 . . . . .	\$450
50,001 - 100,000 . . . . .	800	30,001 - 70,000 . . . . .	800
100,001 - 150,000 . . . . .	900	70,001 - 140,000 . . . . .	900
150,001 - 270,000 . . . . .	1,050	140,001 - 300,000 . . . . .	1,050
270,001 and over . . . . .	1,200	300,001 and over . . . . .	1,200

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