

W-4 Instructions for Idaho Withholding

The Idaho State Tax Commission encourages you to review your [W-4](#) to see if you have the right amount of state tax withheld from your paycheck. Having too little tax withheld can mean an unexpected tax bill when you file in 2019. Having too much tax withheld can mean less money in your paychecks. You might prefer to have less tax withheld and receive more in your paychecks throughout the year.

1. W-4 Line 5 – Idaho Allowances

Beginning in tax year 2018, Idaho has a child tax credit. To qualify for the credit, a child must be under age 17 as of December 31 of the tax year. The child must also live with you for more than half the year. For more accurate Idaho withholding, you should count the number of qualifying children and insert the Idaho allowance number on line 5 of your federal W-4 after the federal number. **If you don't have children who qualify for the credit, show the Idaho number on line 5 as 0.**

Example: If your federal allowances total 4 but you have only 2 children that qualify for the Idaho child tax credit, the allowance numbers on line 5 should show as 4/2. (See W-4 example below.)

2. W-4 Line 6 – Additional Idaho Withholding

You may want an additional amount withheld from each paycheck if you:

- Have more than one job, or
- Are married and your spouse works, or
- Have a large amount of nonwage income

To withhold more, insert the additional Idaho amount on line 6 of your federal W-4 after the federal number.

Example: If you have nothing extra withheld for federal purposes but would like an extra \$25 withheld for Idaho, you should show the amount on line 6 as \$0/\$25. (See W-4 example below.)

Remember to give the completed W-4 to your employer.

W-4 Example with Idaho Withholding Adjustments:

----- Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate Whether you're 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.		OMB No. 1545-0074 2018
1 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. Note: If married filing separately, check "Married, but withhold at higher Single rate."		
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 800-772-1213 for a replacement card. <input type="checkbox"/>		
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)		5		4 / 2
6 Additional amount, if any, you want withheld from each paycheck		6 \$		\$0 / \$25
7 I claim exemption from withholding for 2018, 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. 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 boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)		9 First date of employment		10 Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 4. Cat. No. 10220Q Form **W-4** (2018)