Complete lines 1-4 if you plan to itemize deductions. If you’re married and both work or either of you have multiple jobs, complete this worksheet for the highest-paying job.

1. Enter the estimated amount of your 2022 itemized deductions.
   Itemized deductions are: qualifying mortgage interest, charitable contributions, real estate taxes, medical expenses greater than 7.5% of your income. (See IRS Pub. 505.) Don’t include local income taxes or general sales taxes .......... 1

2. Enter your standard deduction amount for 2022:
   • $25,100 if married filing jointly or qualifying widow(er)
   • $18,800 if head of household
   • $12,550 if single or married filing separately ........................................... 2

3. Subtract line 2 from line 1. If less than zero, enter"0" .................................................. 3

4. Divide line 3 by $3,154. Enter only whole numbers (rounding down) ......................... 4

Add the number on line 4 to the number of Idaho allowances you’re claiming on line 1 of the Form ID W-4.