

## Voluntary Withholding Request

(For unemployment compensation and certain Federal government payments.)

### Instructions

#### Purpose of Form

If you receive any government payment shown below, you may use Form W-4V to ask the payer to withhold Federal income tax.

1. Unemployment compensation (including Railroad Unemployment Insurance Act (RUIA) payments),
2. Social security benefits,
3. Social security equivalent Tier 1 railroad retirement benefits,
4. Commodity Credit Corporation loans, or
5. Certain crop disaster payments under the Agricultural Act of 1949 or under Title II of the Disaster Assistance Act of 1988.

You are not required to have Federal income tax withheld from these payments. Your request is voluntary.

**Note:** Payers may develop their own form for you to request Federal income tax withholding. If a payer gives you its own form instead of Form W-4V, use that form.

#### Why Should I Request Withholding?

You may find that having Federal income tax withheld from the listed payments is more convenient than making quarterly estimated tax payments. However, if you have other income that is not subject to withholding, consider making estimated tax payments. For more details, see **Form 1040-ES**, Estimated Tax for Individuals.

#### How Much Can I Have Withheld?

For unemployment compensation, the payer is permitted to withhold 10% from each payment. No other percentage or amount is allowed. For any other government payment listed above, you may choose to have the payer withhold 7%, 10%, 15%, or 27% (27.5% for payments before January 1, 2002) from each payment, but no other percentage or amount.

#### What Do I Need To Do?

Complete lines 1–4; check one box on line 5, 6, or 7; sign Form W-4V; and give it **to the payer**, not to the IRS.

**Note:** For withholding on social security benefits, give or send the completed Form W-4V to your local Social Security office.

**Line 3.** If your address is outside the United States or its possessions or territories, enter on line 3 the city, province or state, and name of the country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

**Line 5.** If you want Federal income tax withheld from your **unemployment compensation**, check the box on line 5. The payer will withhold 10% from each payment.

**Line 6.** If you receive any of the payments listed on line 6, check the box to indicate the percentage (7%, 10%, 15%, or 27% (27.5% for payments before January 1, 2002)) you want withheld from each payment.

**Line 7.** See **How Do I Stop Withholding?** below.

**Sign this form.** Form W-4V is not considered valid unless you sign it.

#### When Will My Withholding Start?

Ask your payer exactly when income tax withholding will begin. The Federal income tax withholding you choose on this form will remain in effect until you change it, stop it, or the payments stop.

#### How Do I Change Withholding?

If you are getting a payment other than unemployment compensation and want to change your withholding rate, complete a new Form W-4V. Give the new form to the payer.

#### How Do I Stop Withholding?

If you want to stop withholding, complete a new Form W-4V. After completing lines 1–4, check the box on line 7, and sign and date the form. Then give the new form to the payer.

..... Detach here .....

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OMB No. 1545-1501

**▶ Give this form to your payer. Do not send it to the IRS.**

1 Type or print your first name and middle initial	Last name	2 Your social security number
3 Home address (number and street or rural route)	City or town	State ZIP code
4 Claim or identification number (if any) you use with your payer (for social security benefits, enter nine-digit number followed by the letter)		
5 <input type="checkbox"/> I want Federal income tax withheld from my <b>unemployment compensation</b> at a rate of 10% of each payment.		
6 I want Federal income tax withheld from my (a) social security benefits, (b) social security equivalent Tier 1 railroad retirement benefits, (c) Commodity Credit Corporation loans, or (d) certain crop disaster payments under the Agricultural Act of 1949 or under Title II of the Disaster Assistance Act of 1988, at the rate of (check one):		
7% <input type="checkbox"/> 10% <input type="checkbox"/> 15% <input type="checkbox"/> 27% (27.5% for payments before January 1, 2002) <input type="checkbox"/>		
7 <input type="checkbox"/> I want you to stop withholding Federal income tax from my payment(s).		

Your signature ▶

Date ▶

## 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. You are required to provide this information only if you wish to have Federal income tax withheld from certain payments for which withholding is not required by law. If you choose to request voluntary withholding of Federal income tax, you are required by sections 3402(p) and 6109 and their regulations to provide the information requested on this form. If you do not provide a completed form that is signed, the payer cannot withhold Federal income tax from your payment.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws.

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.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	7 min.
<b>Learning about the law or the form</b> . . . . .	5 min.
<b>Preparing the form</b> . . . . .	7 min.
<b>Copying, assembling, and sending the form to the payer</b> . . . . .	10 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, give it to the payer.

