Iowa Department of
REVENUE

2020 IA W-4
Employee Withholding Allowance Certificate
https://tax.iowa.gov

Each employee must file this Iowa W-4 with his/her employer. Do not claim more allowances than necessary or you will not have enough tax withheld. You may file a new W-4 at any time if the number of your allowances increases. You must file a new W-4 within 10 days if the number of allowances previously claimed by you decreases.

Penalties apply for willfully supplying false information or for willful failure to supply information, which would reduce the withholding allowances. If you file as exempt from withholding and you incur an income tax liability, you may be subject to a penalty for underpayment of estimated tax.

Marital Status: Single (or married but legally separated) ☐ Married ☐

Print your full name: _____ Social Security Number: _____

Home address: _____

City: _____ State: _____ ZIP: _____

Exemption from withholding

If you do not expect to owe any Iowa income tax and have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here _____ and the year effective here _____ .

Nonresidents may not claim this exemption.

Check this box if you are claiming an exemption from Iowa income tax as a military spouse based on the Military Spouses Residency Relief Act of 2009 or the Veterans Benefits and Transition Act of 2018 ☐

If claiming the military spouse exemption, enter your state of domicile or residence here _____

If you are not exempt, complete the following:

1. Personal allowances. ..... 1. _____
2. Allowances for dependents. You may claim 1 allowance for each dependent you claim on your Iowa income tax return. ..... 2. _____
3. Allowances for itemized deductions. See instructions. ..... 3. _____
4. Allowances for adjustments to income. Estimate allowable adjustments to income for payments to an IRA, Keogh, or SEP; penalty on early withdrawal of savings; alimony paid; and student loan interest, which are reflected on the IA 1040. Divide this amount by $600, round to the nearest whole number, and enter on line 4. ..... 4. _____
5. Allowances for child and dependent care credit. ..... 5. _____
6. **Total allowances.** Add lines 1 through 5. ..... 6. _____
7. Additional amount, if any, you want deducted each pay period. ..... 7. _____

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete.

Employee signature: _____ Date: _____

Employers: The employer must maintain records of the W-4s. If the employee is claiming more than 22 withholding allowances or is claiming exemption from withholding when wages are expected to exceed $200 per week, complete the information below and within 90 days send a copy to Compliance Services, Iowa Department of Revenue, PO Box 10456, Des Moines, Iowa 50306-0456.

Employer name: DALLAS COUNTY FEIN: 42-6004172

Employer address: 902 COURT STREET

City: ADEL State: IA ZIP: 50003

Questions about Iowa taxes:

Call Taxpayer Services at 515-281-3114 or 800-367-3388 or email idr@iowa.gov.

IA W-4 INSTRUCTIONS – EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATE

Exemption from Withholding

Claim exemption from withholding if you are an Iowa resident and both of the following situations apply:
(1) for 2019 you had a right to a refund of all Iowa income tax withheld because you had no tax liability, and, (2) for 2020 you expect a refund of all Iowa income tax withheld because you expect to have no tax liability. Nonresidents may not claim this exemption.
You must complete a new W-4 within 10 days from the day you anticipate you will incur an Iowa income tax liability for the calendar year (or your fiscal year). If you anticipate you will incur an Iowa income tax liability for the following year, then you must complete a new W-4 on or before December 31 of the current year. If you want to claim an exemption from withholding next year, you must file a new W-4 with your employer on or before February 15.

Taxpayers 64 years of age or younger: See your payroll officer to determine how much you expect to earn in a calendar year. You are exempt if:

a. your filing status is single, your net income is less than $5,000, and are claimed as a dependent on another person's Iowa return; or
b. your filing status is single, your net income is less than $9,000, and you are not claimed as a dependent on another person's Iowa return; or
c. your filing status is other than single and your combined net income is $13,500 or less.

Taxpayers 65 years of age or older: Only one spouse must be 65 or older to qualify for the exemption. Pension exclusion and any reportable Social Security amount must be added to net income for purposes of determining the low-income exemption. You are exempt if:

a. you are single and your net income is $24,000 or less; or
b. your filing status is other than single and your combined net income is $32,000 or less.

Military personnel in active duty status, as defined in Title 10 of the U.S. Code, are exempt from withholding. Under the Military Spouses Residency Relief Act of 2009 and the Veterans Benefits and Transition Act of 2018, you may be exempt from Iowa income tax on your wages if: (1) your spouse is a member of the uniformed services present in Iowa in compliance with military orders; (2) you are present in Iowa solely to be with your spouse; and (3) you maintain your domicile or residence in another state; or (4) you have elected to use your servicemember spouse's domicile or residence in another state for income tax purposes. If you claim this exemption, check the appropriate box, enter the state other than Iowa you are claiming as your state of domicile or residence, and attach a copy of your spousal military identification card to the IA W-4 provided to your employer.

Line 1.Personal Allowances: You can claim the following personal allowances:

(a) 1 allowance for yourself or 2 allowances if you are unmarried and eligible to claim head of household status. Add 1 additional allowance if you are 65 or older, and/or 1 additional allowance if you are blind.
(b) If you are married and your spouse either does not work or is not claiming allowances on a separate W-4, you may claim the following allowances for them: 1 for your spouse, 1 additional allowance if your spouse is 65 or older, and/or 1 additional allowance if your spouse is blind.
(c) If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time. If you are married and both you and your spouse are employed, you may not both claim the same allowances with both of your employers at the same time.
(d) To have the highest amount of tax withheld claim "0" allowances on line 1.

Line 3. Allowances for Itemized Deductions:

(a) Enter total amount of estimated itemized deductions ..... (a) $_____
(b) Enter amount of your standard deduction using the following information ..... (b) $_____
If single, married filing separately on a combined return, or married filing separate returns, enter $2110.
If married filing a joint return, unmarried head of household, or qualifying widow(er), enter $5210.
(c) Subtract line (b) from line (a) and enter the difference or zero, whichever is greater..... (c) $_____
(d) Additional allowance: Divide the amount on line (c) by $600, round to the nearest whole number and enter on line 3.

Line 5. Allowances for Child and Dependent Care Credit: Persons having child/dependent care expenses qualifying for the federal and Iowa Child and Dependent Care Credit may claim additional Iowa withholding allowances based on their net incomes. If you have qualifying child and dependent care expenses and wish to reduce your Iowa withholding on the basis of this credit, you may claim additional withholding allowances for Iowa based on the information below. Taxpayers with net income of $45,000 or more cannot claim withholding allowances for the Child and Dependent Care Credit.
Married persons, regardless of their expected Iowa filing status, must calculate their withholding allowances based on their combined net incomes. Total allowances for child and dependent care that you and your spouse may claim cannot exceed the total allowances shown below.

Iowa net income between $0 - $19,999, enter an 5 allowances
Iowa net income between $20,000 - $34,999, enter an 4 allowances
Iowa net income between $35,000 - $44,999, enter an 3 allowances

Line 7. Additional Amount of Withholding Deducted: You may need to have additional tax withheld if you have two or more jobs are married and you both work, or have income other than wages. Income other than wages would include: interest and dividends, capital gains, rent, alimony received, gambling winnings, etc. If you are not having enough tax withheld, you may request your employer to withhold more by filling in an additional amount on line 7. Estimate the amount you will be under-withheld, and divide that amount by the number of pay periods per year. If you reside in a school district that imposes school district surtax, consider reducing the amount of allowances shown on lines 1-5, or have additional tax withheld on line 7.