

2019 Form OR-W-4

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Office use only

Oregon Withholding

Important information

Complete Form OR-W-4 if:

- You're a new employee.
You filed a 2018 or 2019 federal Form W-4 with your employer and didn't file a separate Oregon form specifying a different number of allowances for Oregon.
You weren't satisfied with your prior year Oregon tax-to-pay or refund amount.
You've had a recent personal or financial change that may affect your tax situation, such as a change in your income, filing status, or number of dependents.

Specific information to consider:

- Do you (including your spouse) have another job?
Do you expect your wages or adjusted gross income (AGI) on your 2019 return to be more than \$100,000 (or

\$200,000 if filing using the married filing jointly or qualified widow(er) filing status)?

- Are you making mid-year changes to your withholding?
Do you receive pension or annuity payments?
Are you a part-year resident, nonresident, or nonresident alien?



If you answered yes to any of these questions, read the "Specific information" section in the instructions before filling out the corresponding worksheets or Form OR-W-4. The online Oregon Withholding Calculator at www.oregon.gov/dor may provide more accurate results. If you use the online calculator, you don't need to complete any of the corresponding worksheets.

Otherwise, read the instructions and complete all applicable worksheets before filling out the Form OR-W-4 and giving it to your employer.

Separate here and give Form OR-W-4 to your employer. Keep the worksheets for your records.

Form OR-W-4

Oregon Employee's Withholding Allowance Certificate

2019

Form fields: First name and initial, Last name, Social Security number (SSN), Address, City, State, ZIP code

Note: Your eligibility to claim a certain number of allowances or an exemption from withholding is subject to review by the Oregon Department of Revenue. Your employer may be required to send a copy of this form to the department for review.

- Select one: [ ] Single [ ] Married [ ] Married, but withholding at the higher single rate.
Note: If married, but legally separated, or if your spouse is a nonresident alien, check the "Single" box.

2. Allowances. Total number of allowances you're claiming on line A4, B15, or C5. If you meet a qualification to skip the worksheets and you aren't exempt, enter -0-.....2. [ ]

3. Additional amount, if any, you want withheld from each paycheck..... 3. [ ] .00

4. Exemption from withholding. I certify that my wages are exempt from withholding and I meet the conditions for exemption as stated on page 2 of the instructions. Complete both lines below:
• Enter the corresponding exemption code. (See instructions)..... 4a. [ ]
• Write "Exempt"..... 4b. [ ]

Sign here. Under penalty of false swearing, I declare that the information provided is true, correct, and complete.

Employee's signature (This form isn't valid unless signed.) Date

Employer. Complete the following:
Employer's name Federal employer identification number (FEIN)
Employer's address City State ZIP code

- Provide this form to your employer -

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Worksheet A—Personal allowances

Worksheet A—Personal allowances

- A1. Enter "1" for yourself, if no one else can claim you as a dependent. Otherwise, enter -0-..... A1.
- A2. Enter "1" for your spouse, if your spouse doesn't work. Otherwise, enter -0-..... A2.
- A3. Enter the number of dependents you will claim on your Oregon tax return..... A3.
- A4. Add lines A1 through A3. Enter the result here and follow the instructions below..... A4.



Complete all worksheets that apply.

- **Worksheet B**—Use this worksheet if you plan to do any of the following on your 2019 Oregon return:
  - o Itemize your Oregon deductions or claim additional standard deduction amounts.
  - o Claim federal adjustments to income, or Oregon additions, subtractions, or credits (other than personal exemption credits).
  - o Report nonwage income.
- **Worksheet C**—Use this worksheet if you (including your spouse) have more than one job and the combined earnings from all jobs exceed \$20,000.

If neither of the above worksheets apply, stop here and enter the number from line A4 on Form OR-W-4, line 2.

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Worksheet B—Deductions, adjustments, credits, and nonwage income

Worksheet B—Deductions, adjustments, credits, and nonwage income



Use this worksheet if you plan to do any of the following on your 2019 Oregon return:

- Itemize your Oregon deductions or claim additional standard deduction amounts.
• Claim federal adjustments to income, or Oregon additions, subtractions, or credits (other than personal exemption credits).
• Report nonwage income.

Having your prior year's Oregon tax return on hand may help you when completing this worksheet.

Don't list numbers as negative unless instructed. For example, write a \$1,000 Oregon subtraction as "\$1,000", not "(\$1,000)".

Form with 15 numbered lines (B1-B15) for entering tax information, including nonwage income, Oregon additions, deductions, and credits. Each line has a corresponding input box.

If you plan to use Worksheet C, also enter the result from line B15 on Worksheet C, line C1. Otherwise, stop here and enter the result from line B15 on Form OR-W-4, line 2.

- Keep this worksheet for your records -

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Worksheet C—Two-earners / multiple jobs

Worksheet C—Two-earners / multiple jobs



If you (including your spouse) have three or more jobs, consider using the Oregon Withholding Calculator at www.oregon.gov/dor for a more accurate calculation of allowances.

If you don't use the online calculator, use this worksheet to estimate the number of allowances to claim on your highest paying job. Allowances should only be claimed for your highest paying job. Claim zero allowances on Form OR-W-4, line 2 for all your (or your spouse's) other jobs to prevent underwithholding.

Only complete this worksheet if you (including your spouse) have more than one job and the combined earnings from all jobs exceed \$20,000.

C1. Enter the number from Worksheet B, line B15, if used. Otherwise, enter the number from Worksheet A, line A4..... C1. [ ]

C2. Enter the number below based on your 2019 anticipated filing status ..... C2. [ ]
• Single, Head of Household, or Married Filing Separately: Enter "2"; however, if two of your jobs individually exceed \$40,000, enter "4".
• Married Filing Jointly or Qualifying Widow(er): Enter "3"; however, if two of your jobs individually exceed \$50,000, enter "6".

C3. If you (including your spouse) will have three or more jobs at any point during the year, enter the number below based on your 2019 anticipated filing status. Otherwise, enter -0-..... C3. [ ]
• Single, Head of Household, or Married Filing Separately: Enter "2".
• Married Filing Jointly or Qualifying Widow(er): Enter "3".

C4. Add lines C2 and C3.....C4. [ ]

C5. Is line C1 less than line C4?
• Yes. Enter -0- on line C5 and on Form OR-W-4, line 2. Complete lines C6 through C8 below to figure the additional withholding amount necessary to avoid a year-end tax bill.
• No. Line C1 minus line C4. Enter the result on line C5 (if zero, enter -0-) and on Form OR-W-4, line 2. Don't complete the rest of this worksheet.....C5. [ ]

C6. Line C4 minus line C1 .....C6. [ ]

C7. Line C6 multiplied by \$206 .....C7. [ ] .00

C8. Line C7 divided by the number of paychecks remaining in 2019 for the highest paying job and rounded to the nearest dollar. Enter the result here and on Form OR-W-4, line 3. This is the additional amount to be withheld from each paycheck..... C8. [ ] .00