

Voluntary Withholding Request
(For unemployment compensation and certain Federal Government payments.)

OMB No. 1545-1501

Instructions

Purpose of Form

Beginning January 1, 1997, 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
5. Certain crop disaster payments under the Agricultural Act of 1949 or title II of the Disaster Assistance Act of 1988

You are not required to have Federal income tax withheld. 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.

You may find that having Federal income tax withheld 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 on **Form 1040-ES**, Estimated Tax for Individuals.

How Much Can I Have Withheld?—For unemployment compensation, the payer is permitted to withhold 15% 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%, 15%, 28%, or 31% from each payment, but no other percentage or amount is allowed.

What Do I Need To Do?—Complete lines 1-4; check one box on either line 5, 6, or 7; sign Form W-4V; and give it **to the payer**, not to the IRS.

Line 3.—If your address is outside the United States or its possessions or territories, enter on line 3 the city, province or state, postal code, and name of the country. (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 is permitted to withhold only 15% from each payment.

Line 6.—If you receive any of the payments listed on line 6, check the box to indicate the percentage (7%, 15%, 28%, or 31%) you want withheld from each payment.

Sign This Form.—Form W-4V is not considered valid unless you sign it.

When Will 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.

Changing 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, not to the IRS.

Stopping Withholding (Line 7).—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, not to the IRS.

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. The Internal Revenue Code requires this information under sections 3402(p) and 6109 and their regulations. If you do not provide a completed form that is signed, the payer cannot withhold Federal income taxes from your payment.

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:

Recordkeeping 7 min., **Learning about the law or the form** 5 min., **Preparing the form** 7 min., **Copying, assembling, and sending the form to the payer** 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.

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► **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	☐ I want Federal income tax withheld from my unemployment compensation at a rate of 15% of each payment.			
6	I want Federal income tax withheld from my social security benefits, social security equivalent tier 1 railroad retirement benefits, Commodity Credit Corporation loans, or certain crop disaster payments under the Agricultural Act of 1949 or title II of the Disaster Assistance Act of 1988 at the rate of (check one): 7% ☐ 15% ☐ 28% ☐ 31% ☐			
7	☐ I want you to stop withholding Federal income tax from my payment(s).			

Your signature ►

Date ►