Form W-4 (2010)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2010 expires February 16, 2011. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds $950 and includes more than $300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on his or her tax return.

Basic instructions. If you are not exempt, complete the Personal Allowances Worksheet below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for yourself if no one else can claim you as a dependent.
   • You are single and have only one job; or
   • You are married, have only one job, and your spouse does not work; or
   • You are from a second job or your spouse's wages (of the total) are $1,500 or less.

B Enter "1" for your spouse. But, you may choose to enter "0-0" if you are married and have either a working spouse or more than one job.
(Entering "O-0" may help you avoid having too much tax withheld.)

C Enter "1" for your dependents (other than your spouse or yourself) you will claim on your tax return.

D Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.

E Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above).

F Enter "1" if you have at least $1,800 of child or dependent care expenses for which you plan to claim a credit.
   (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

G Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.
   • If your total income will be less than $61,000 ($80,000 if married), enter "2" for each eligible child; or
   • If your total income will be between $61,000 and $84,000 ($80,000 and $119,000 if married), enter "1" for each eligible child plus enter "1" additional if you have six or more eligible children.

H Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.)

For accuracy, complete all worksheets that apply.

Employee’s Withholding Allowance Certificate

Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.

O MB No. 1545-0074

<table>
<thead>
<tr>
<th>1 Type or print your first name and middle initial.</th>
<th>Last name</th>
</tr>
</thead>
</table>

Home address (number and street or rural route)

City or town, state, and ZIP code

5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)

6 Additional allowances, if any, you want withheld from each paycheck

7 I claim exemption from withholding for 2010, and I certify that I meet both of the following conditions for exemption.
   • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and
   • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.

If you meet both conditions, write “Exempt here.

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

Employee’s signature

Date

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 10229C

Form W-4 (2010)