



Federal Income Tax Withholding Authorization Worksheets

For Pension Recipients

What do I need to do?

1. Complete the Withholding Authorization section below. If you don't know how many allowances you can claim or if additional money should be withheld, use the optional worksheets below and on the reverse side.
2. **After you complete the Withholding Authorization box below, transfer your answers to the Federal Income Tax Withholding Authorization section of your Retirement Application. Do NOT return this sheet to ORS.**

Keep these worksheets for your records. The information you copy onto the *Retirement Application* will serve as your official withholding authorization, which will be reflected in your monthly pension payments. This authorization will remain in effect until you file a new *Federal Income Tax Withholding Authorization (R0012X)*.

Withholding Authorization (Required)

1. Check here if you do not want any federal income tax withheld from your monthly pension. (Do not complete lines 2, 3, or 4.)	<input type="checkbox"/>
2. Total number of allowances you are claiming for withholding from each monthly pension payment. (You may also designate an additional dollar amount on line 4.)	_____ (Enter allowances.)
3. What marital status do you want used for withholding? (Required)	<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher "Single" rate.
4. Dollar amount, if any, you want withheld from each pension payment in addition to your standard withholding amount . You cannot request <i>just</i> a flat dollar amount. You must enter a number (including 0) of allowances on line 2 first.	\$ _____

Transfer the results of questions 1–4 to the Federal Income Tax Withholding Authorization section of your Retirement Application. Do NOT return this worksheet with your Retirement Application. Keep it for your records.

Personal Allowances Worksheet (Optional)

Note: Use this worksheet to determine how many allowances you can claim for withholding purposes. For the most up-to-date calculations and wage information, refer to IRS Publication 919.

A. Enter "1" for yourself if no one else can claim you as a dependent	A _____
B. Enter "1" if: <ul style="list-style-type: none"> • You are single and have only one pension; or • You are married, have only one pension, and your spouse has no income subject to withholding; or • Your income from a second pension or a job, or your spouse's pension or wages (or the total of all) is \$1,500 or less. 	B _____
C. Enter "1" for your spouse . You may choose to enter "-0-" if you are married and your spouse has income subject to withholding or you have more than one source of income subject to withholding. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D. Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.	D _____
E. Enter "1" if you will file as head of household on your tax return.	E _____
F. Child Tax Credit (including additional child tax credit): <ul style="list-style-type: none"> • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children. 	F _____
G. Add lines A through F and enter total here. <i>This may be different from the number of exemptions you claim on your tax return.</i>	G _____

For accuracy, **complete all worksheets that apply.**

- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on the back of this form.
- If you have more than one source of income subject to withholding or a spouse with income subject to withholding **and** your combined income from all sources exceeds \$10,000 (\$40,000 if married), see the **Multiple Pensions/More-Than-One-Income Worksheet** on the back to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line G on line 2 above.



www.michigan.gov/ors



P.O. Box 30171
Lansing, MI 48909-7671



(517) 322-5103 (Local)
(800) 381-5111

