

## Draft Version of Form W-4 for 2020

### Cross References

- IR-2019-98, May 31, 2019
- <https://www.irs.gov/pub/irs-dft/fw4--dft.pdf>

The IRS has issued a draft version of the 2020 Form W-4, *Employee's Withholding Allowance Certificate*, to be used to determine withholding for employees. A PDF of the draft version can be downloaded by using the [www.irs.gov](https://www.irs.gov) link above.

The revised form implements changes made following the 2017 Tax Cuts and Jobs Act (TCJA), which made major revisions affecting taxpayer withholding. The redesigned Form W-4 no longer uses the concept of withholding allowances, which was previously tied to the amount of the personal exemption. Due to changes in the law, personal exemptions are currently not a central feature of the tax code.

"The new draft Form W-4 reflects important feedback from the payroll community and others in the tax community," said IRS Commissioner Chuck Rettig. "The primary goals of the new design are to provide simplicity, accuracy and privacy for employees while minimizing burden for employers and payroll processors."

The IRS and Treasury collected extensive feedback over the past year while working closely with the payroll and tax community to develop a redesign that best serves taxpayers.

The IRS expects to release a near-final draft of the 2020 Form W-4 in mid-to-late July to give employers and payroll processors the tools they need to update systems before the final version of the form is released in November. To make additional improvements to this initial draft for 2020, the IRS is now accepting comments for 30 days. To facilitate review of this form, IRS is also releasing FAQs about the new design. Follow this link: <https://www.irs.gov/newsroom/faqs-on-the-early-release-of-the-2020-form-w-4>

The IRS anticipates the related instructions for employers will be released in the next few weeks for comment as well.

The IRS reminds taxpayers that this draft Form W-4 is not for current use, but is a draft of the form to be used starting in 2020. Employees who have submitted a Form W-4 in any year before 2020 will not be required to submit a new form merely because of the redesign. Employers can continue to compute withholding based on the information from the employee's most recently submitted Form W-4.

For 2019, taxpayers should continue using the current Form W-4. The IRS also continues to encourage people to do a paycheck checkup as soon as possible to see if they are withholding the right amount of tax from their paychecks, particularly if they had too much or too little tax withheld when they filed their 2018 taxes earlier this year. People with major life changes, such as a marriage or a new child, should also check their withholding.