



**Note: The draft you are looking for begins on page 6.**

## **Caution: DRAFT—NOT FOR FILING**

This is a fourth early release draft of the 2022 IRS Form W-4P, Withholding Certificate for Periodic Pension or Annuity Payments, which the IRS is providing for your information, review, and feedback. The 2022 Form W-4P has been split into two forms, Form W-4P for periodic pensions and annuities, and new Form W-4R, Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions. This fourth early release of the 2022 draft Form W-4P is for the sole purpose of providing a revised worksheet for computing withholding and information regarding the implementation of the 2022 Forms W-4P and W-4R.

With the draft Form W-4P, unchanged since the third early release draft, we have included a draft payer overview, a **revised** worksheet for computing withholding based on the entries on the form, and an optional computational bridge that describes how to convert data fields and figure federal income tax withholding on 2021 or earlier Forms W-4P as if they were 2022 or later Forms W-4P. **These computational steps should not change, and this draft form may be relied upon for purposes of systems programming.** The payer instructions, worksheet, and computational bridge will be included in some form in the 2022 Pub. 15-T. See [IRS.gov/W4P](https://www.irs.gov/W4P) for the latest information about the Form W-4P and [IRS.gov/Pub 15-T](https://www.irs.gov/pub/15-t) for the latest information about the payer instructions.

In March of 2021, the IRS issued the third early release draft of the redesigned 2022 Form W-4P and Form W-4R and instructions. While the final redesigned Form W-4P and Form W-4R will be released for 2022, based on comments received on the drafts regarding the time required by payors to implement the new forms, the IRS will postpone the requirement to begin using the redesigned forms until January 1, 2023. Payors should update their system programming for these new forms and are encouraged to begin using them in 2022 as soon as programming is in place but may otherwise continue to use the 2021 Form W-4P. Withholding tables for 2022 will work with both sets of forms. The 2021 Form W-4P will no longer be available for use after December 31, 2022.

Electronic systems set up as a substitute to paper Forms W-4P must exactly replicate the text and instructions from the face of the paper Form W-4P beginning with Step 1c through Step 4c (inclusive). No pop-ups or hoverboxes within those steps are permitted and if the electronic system has toggles for those steps that limit the amount of text that is viewable, the toggles must be off as the default. If the electronic system places steps on different pages, users must be required to go to each page before they may electronically sign the form. The electronic system must also include a hyperlink to Form W-4P on [irs.gov](https://www.irs.gov) or include the instructions and worksheet in their entirety in the electronic system interface itself (inclusion of only some of this information requires a link to the form). Finally, the electronic system must provide a field (including, for example, a checkbox) immediately below or

after Step 4c to allow users to elect no withholding from their payments. Refer to Pub. 15-A for other requirements for electronic systems.

**Do not** rely on draft forms, instructions, and publications for filing. The final version of the redesigned Form W-4P will include updates to the Step 4(b)—Deductions Worksheet for indexed numbers for 2022 and the final versions of the redesigned Form W-4P and Form W-4R may include text changes to the forms and instructions. You can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormComments](https://www.irs.gov/FormComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until a subsequent tax year revision of the product.

Draft forms are generally subject to OMB approval before they can be officially released. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final, official release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and publications is at [IRS.gov/Forms](https://www.irs.gov/Forms).

## Overview

When the payee has multiple sources of withholding (e.g., multiple pensions, or a job and an annuity), the 2022 Form W-4P approaches withholding differently than Form W-4 does for multiple jobs. The 2022 Form W-4P for a given retirement or annuity payment and the associated payer worksheet are designed to assign to that retirement or annuity payment all of the marginal tax associated with that payment, given all other income from jobs and any retirement or annuity payments that pay less annually than this one. Hence, the amount to withhold in such cases is figured as follows (for expositional convenience, assume the W-4P is for a pension):

- A. Figure the tax on the total of this pension PLUS all job income PLUS all other retirement/annuity amounts that pay less annually than this pension. (This sum is the annual amount for this pension plus the amount the payee reports on Step 2(b)(iii) of the 2022 Form W-4P.)
- B. Figure the tax on the total of all job income PLUS all other retirement/annuity amounts that pay less annually than this pension. (That is, this sum is the same as in A, except that it excludes this pension; it is simply the amount the payee reports on Step 2(b)(iii) of the 2022 Form W-4P.)
- C. Subtract B from A to derive the marginal amount to withhold on this pension.

In such cases, the attached payer worksheet figures B in Step 2, Part I, it figures A in Step 2, Part II, and it figures C in Step 2, Part II, line 2t.

If there is no other source of income reported by the payee on Step 2(b)(iii) or the payee's W-4P is from 2021 or earlier, then Part II of Step 2 of the attached payer worksheet is not needed.

## Worksheet for Figuring Withholding From Periodic Retirement or Annuity Payments

### Step 1. Adjust the payee's payment amount

- 1a. Enter the payee's total payment this period..... 1a. \$
- 1b. Enter the number of payment periods you have per year (see Table 1)..... 1b.

**Table 1**

Monthly	Semimonthly	Biweekly	Weekly	Daily
12	24	26	52	260

- 1c. Multiply line 1a by the number on line 1b..... 1c. \$

If the payee **HAS** submitted a Form W-4P for 2022 or later, figure the Adjusted Annual Payment Amount as follows:

- 1d. Enter the amount here that is on Step 4(a) of the payee's Form W-4P..... 1d. \$
- 1e. Add lines 1c and 1d..... 1e. \$
- 1f. Enter the amount from Step 4(b) of the payee's Form W-4P..... 1f. \$
- 1g. Enter \$12,900 if the taxpayer is married filing jointly or \$8,600 otherwise..... 1g. \$
- 1h. Add lines 1f and 1g..... 1h. \$
- 1i. Subtract line 1h from line 1e. If less than zero, enter it in parentheses ( ). This is the **Adjusted Annual Payment Amount**..... 1i. \$

If the payee **HAS NOT** submitted a Form W-4P for 2022 or later, figure the Adjusted Annual Payment Amount as follows:

- 1j. Enter the number of allowances claimed on the payee's most recent Form W-4P..... 1j.
- 1k. Multiply line 1j by \$4,300..... 1k. \$
- 1l. Subtract line 1k from line 1c. (If the result is less than zero, enter zero here.) This is the **Adjusted Annual Payment Amount**..... 1l. \$

### Step 2. Figure the Tentative Annual Withholding Amount

based on the payee's Adjusted Annual Payment Amount and filing status (Step 1 of Form W-4P for 2022 or later) or marital status (line 2 for earlier forms).

If the payee **HAS** submitted a Form W-4P for 2022 or later **AND** Step 2(b)(iii) of that Form W-4P contains a **non-zero** amount, complete Part I, II and III of Step 2. Otherwise, complete Part I and III only.

#### Part I:

*If the payee **HAS** submitted a Form W-4P for 2022 or later **AND** Step 2(b)(iii) of that Form W-4P contains a non-zero amount, complete lines 2a - 2c and then resume on line 2e. Otherwise begin on line 2d.*

- 2a. Enter the amount from Step 2(b)(iii) of Form W-4P..... 2a. \$
- 2b. Enter \$12,900 if the taxpayer is married filing jointly or \$8,600 otherwise..... 2b. \$
- 2c. Subtract line 2b from line 2a. (If the result is less than zero, enter zero here.) Then skip to line 2e..... 2c. \$
- OR
- 2d. *If lines 2a - 2c do not apply:*  
Enter the payee's **Adjusted Annual Payment Amount** from line 1i or 1l, **but not less than zero**..... 2d. \$
- 2e. Using the amount on line 2c or 2d (whichever is not missing), find the row in the appropriate **Annual Percentage Method** table in Section XX in which that amount is at least the amount in column A but less than the amount in column B, then enter here the amount from column A of that row..... 2e. \$
- 2f. Enter the amount from column C of that row..... 2f. \$
- 2g. Enter the percentage from column D of that row..... 2g.  %
- 2h. Subtract line 2e from line 2c or 2d (whichever is not missing)..... 2h. \$
- 2i. Multiply the amount on line 2h by the percentage on line 2g..... 2i. \$
- 2j. Add line 2f and line 2i..... 2j. \$

#### Part II: (Complete Part II if there is an amount in 2a. Skip Part II if there is an amount in 2d)

- 2k. Enter the amount from Step 2(b)(iii) of the payee's Form W-4P, even if negative..... 2k. \$
- 2l. Enter the payee's **Adjusted Annual Payment Amount** from line 1i above, even if negative..... 2l. \$
- 2m. Add lines 2k and 2l (If the result is less than zero, enter zero here.)..... 2m. \$
- 2n. Find the row in the appropriate **Annual Percentage Method** table in Section XX in which the amount on line 2m is at least the amount in column A but less than the amount in column B, then enter here the amount from column A of that row..... 2n. \$
- 2o. Enter the amount from column C of that row..... 2o. \$
- 2p. Enter the percentage from column D of that row..... 2p.  %
- 2q. Subtract line 2n from line 2m..... 2q. \$
- 2r. Multiply the amount on line 2q by the percentage on line 2p..... 2r. \$
- 2s. Add line 2o and line 2r..... 2s. \$
- 2t. Subtract line 2j from line 2s and enter the result here. If zero or less, enter -0-..... 2t. \$

#### Part III: For ALL payees, identify the tentative annual withholding amount as follows:

- 2u. If there is a non-zero amount on Step 2(b)(iii) of the payee's Form W-4P, enter the amount from line 2t here. Otherwise, enter the amount from line 2j..... 2u. \$

### Step 3. Account for tax credits

- 3a. If the payee has submitted a Form W-4P for 2022 or later, enter the amount from Step 3 of that form; otherwise enter -0-.... 3a. \$
- 3b. Subtract line 3a from line 2u. If zero or less, enter -0-..... 3b. \$

### Step 4. Figure the final amount to withhold

- 4a. Divide the amount on line 3b by the number of pay periods from line 1b..... 4a. \$
- 4b. Enter the additional amount to withhold from the payee's Form W-4P (Step 4(c) of the 2022 form or line 3 on earlier forms)..... 4b. \$
- 4c. Add lines 4a and 4b. This is the amount to withhold from the payee's payment this pay period..... 4c. \$

## How To Treat 2021 and Earlier Forms W-4P as if They Were 2022 or Later Forms W-4P

To circumvent the need to maintain two sets of data fields that store information from each of the old and new Forms W-4P, payers can use an optional computational bridge to permanently convert the data from 2021 or earlier Forms W-4P for periodic payments into equivalent entries for forms from 2022 or later for purposes of figuring federal income tax withholding. This computational bridge will allow payers to arrive at the equivalent withholding for a payee that would have applied using the computational procedures and data fields on a 2021 or earlier Form W-4P. You must make up to four adjustments (described below) to use this computational bridge, but it will simplify data storage and eliminate some steps from the worksheet.

1. Select the filing status in Step 1(c) of a 2022 or later Form W-4P that most accurately reflects the payee's marital status on line 2 of a 2021 or earlier Form W-4P. Treat the payee as "Single or Married filing separately" on a 2022 or later Form W-4P if the payee selected either "Single" or "Married, but withhold at higher single rate" as their marital status on their 2021 or earlier Form W-4P. Treat the payee as "Married filing jointly" on a 2022 or later Form W-4P if the payee selected "Married" as their marital status on their 2021 or earlier Form W-4P. You can't convert a payee to a filing status of "head of household" using this computational bridge.
2. Enter an amount in Step 4(a) on a 2022 or later Form W-4P based on the filing status that you determined in (1) above when you converted the payee's marital status on a 2021 or earlier Form W-4P. Enter \$8,600 if the payee's filing status is "Single or Married filing separately" or \$12,900 if the payee's filing status is "Married filing jointly."
3. Multiply the number of allowances claimed on line 2 of a payee's 2021 or earlier Form W-4P by \$4,300 and enter the result in Step 4(b) on a 2022 or later Form W-4P.
4. Enter the additional amount of withholding requested by the payee on line 3 of their 2021 or earlier Form W-4P in Step 4(c) of a 2022 or later Form W-4P.

### CAUTION

This computational bridge applies only for Forms W-4P (including default elections) that were in effect on or before December 31, 2021, and that continue in effect because a payee didn't submit a 2022 or later Form W-4P. If a payee chooses to submit a new Form W-4P, it doesn't change the general requirement that the payee must use the current year's revision of Form W-4P. Upon putting in effect a new Form W-4P from a payee, you must stop using this computational bridge for the applicable year of the new Form W-4P. (Note that if payers are unable to put the 2022 Form W-4P in place at the beginning of 2022, the computational bridge would also be applied to 2021 Forms W-4P submitted in 2022 once the transition to the new form occurs.)

If you avail yourself of this option, you may skip Steps 1(j)-1(l) and any other instructions applying to a Form W-4P from 2021 or earlier from the Worksheet for Figuring W-4P Withholding.

# Withholding Certificate for Periodic Pension or Annuity Payments

▶ Give Form W-4P to the payer of your pension or annuity payments.

**Step 1:**  
**Enter Personal Information**

(a) First name and middle initial	Last name	(b) Social security number
Address		
City or town, state, and ZIP code		
(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying widow(er) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

**Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step and how to elect to have no federal income tax withheld (if permitted).

**Step 2:**  
**Income From a Job or Multiple Pensions/Annuities (Including a Spouse's Job or Pension/Annuity)**

Complete this step if you (1) receive income from a job or more than one pension/annuity, or (2) are married filing jointly and your spouse receives income from a job or a pension/annuity.

Do **only one** of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for this step and Steps 3-4. If you or your spouse have self-employment income, use this option; **or**

(b) Complete the items below.

(i) If you (or your spouse) have a job(s), enter the total taxable annual pay from all job(s) and any other income entered on Form W-4, Step 4(a), less the deductions entered on Form W-4, Step 4(b). If you (or your spouse) do not have a job(s), enter "-0-" . . . . . ▶ \$ \_\_\_\_\_

(ii) If you (or your spouse) have another pension/annuity that pays less annually than this pension/annuity, enter the total annual taxable payments from those other sources. If this is the only pension/annuity or it pays the least taxable amount annually, enter "-0-" . . . . . ▶ \$ \_\_\_\_\_

(iii) Add the amounts from items (i) and (ii) and enter the **total** here . . . . . ▶ \$ \_\_\_\_\_

**TIP:** To be accurate, submit a 2022 Form W-4P for all other pensions/annuities. Submit a new Form W-4 for your job(s) if you have not updated your withholding since 2019.

If you (or your spouse) have a job, **do not** complete Steps 3-4(b) on this form.

If you (or your spouse) do not have a job, complete Steps 3-4(b) on Form W-4P for **only** the pension/annuity that pays the most annually. Leave those steps blank for the other pensions/annuities.

<b>Step 3:</b> <b>Claim Dependent and Other Credits</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____ Multiply the number of other dependents by \$500 . . . . . ▶ \$ _____ Add other credits, such as foreign tax credit and education tax credits ▶ \$ _____ Add the amounts for qualifying children, other dependents, and other credits and enter the total here . . . . .	<b>3</b>	\$
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<b>Step 4 (optional): Other Adjustments</b>	(a) <b>Other income (not from jobs or pension/annuity payments).</b> If you want tax withheld on other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, taxable social security, and dividends . . . . .	<b>4(a)</b>	\$
	(b) <b>Deductions.</b> If you expect to claim deductions other than the basic standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .	<b>4(b)</b>	\$
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld from <b>each payment</b> . . . . .	<b>4(c)</b>	\$

**Step 5:**  
**Sign Here**

▶ _____ Your signature (This form is not valid unless you sign it.)	▶ _____ Date
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## General Instructions

Section references are to the Internal Revenue Code.

**Future developments.** For the latest information about any future developments related to Form W-4P, such as legislation enacted after it was published, go to [www.irs.gov/FormW4P](http://www.irs.gov/FormW4P).

**Purpose of form.** Complete Form W-4P to have payers withhold the correct amount of federal income tax from your periodic pension, annuity (including commercial annuities), profit-sharing and stock bonus plan, or IRA payments. Federal income tax withholding applies to the taxable part of these payments. Periodic payments are made in installments at regular intervals (for example, annually, quarterly, or monthly) over a period of more than 1 year. Don't use Form W-4P for a nonperiodic payment or an eligible rollover distribution (including a lump-sum pension payment). Instead, use Form W-4R, Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions, for these payments/distributions. For more information on withholding, see Pub. 505, Tax Withholding and Estimated Tax.

**Choosing not to have income tax withheld.** You can choose not to have federal income tax withheld from your payments by writing "No Withholding" on Form W-4P in the space below Step 4(c). Then, complete Steps 1a, 1b, and 5. If you are a U.S. citizen or a resident alien, you are not permitted to elect not to have federal income tax withheld on payments to be delivered outside the United States and its possessions.

**Caution:** If you have too little tax withheld, you will generally owe tax when you file your tax return and may owe a penalty unless you make timely payments of estimated tax. If too much tax is withheld, you will generally be due a refund when you file your tax return. If your tax situation changes, or you chose not to have federal income tax withheld and you now want withholding, you should submit a new Form W-4P.

**When to use the estimator.** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) if you:

1. Expect to receive pension or annuity payments for only part of the year, or
2. Have self-employment income. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the pension or annuity payments you receive.

**Payments to nonresident aliens and foreign estates.** Do not use Form W-4P. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, and Pub. 519, U.S. Tax Guide for Aliens, for more information.

**Tax relief for victims of terrorist attacks.** If your disability payments for injuries incurred as a direct result of a terrorist attack are not taxable, write "No Withholding" in the space below Step 4(c). See Pub. 3920, Tax Relief for Victims of Terrorist Attacks, for more details.

## Specific Instructions

**Your privacy.** If you prefer to limit information provided in Steps 2 through 4, use the online estimator.

**Step 1(c).** Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

**Step 2.** Use this step if you (1) receive income from a job or more than one pension/annuity, or (2) are married filing jointly and your spouse receives income from a job or a pension/annuity.



**Multiple sources of pensions/annuities or jobs.** If you (or your spouse) have a job(s), complete Steps 3 through 4(b) on Form W-4. If you (or your spouse) do not have a job, complete Steps 3 through 4(b) on Form W-4P for **only** the pension/annuity that pays the most annually. Leave those steps blank for the other pensions/annuities.

**Step 3.** This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as the foreign tax credit and the education tax credits. Including these credits will increase your payments and reduce the amount of any refund you may receive when you file your tax return.

### Step 4 (optional).

**Step 4(a).** Enter in this step the total of your other estimated income for the year, if any. You shouldn't include amounts from any job(s) or pension/annuity payments. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your pension, see Form 1040-ES, Estimated Tax for Individuals.

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 6, if you expect to claim deductions other than the basic standard deduction on your 2022 tax return and want to reduce your withholding to account for these deductions. This includes itemized deductions, the additional standard deduction for those 65 and over, and other deductions such as for student loan interest and IRAs.

**Step 4(c).** Enter in this step any additional tax you want withheld from **each payment**. Entering an amount here will reduce your payments and will either increase your refund or reduce any amount of tax that you owe.

**Note:** If you don't give Form W-4P to your payer, you don't provide an SSN, or the IRS notifies the payer that you gave an incorrect SSN, then the payer will withhold tax from your payments as if your filing status is single with no adjustments in Steps 2 through 4. For payments that began before 2022, your current withholding election (or your default rate) remains in effect unless you submit a new Form W-4P.

**Step 4(b) – Deductions Worksheet** *(Keep for your records.)*



<b>1</b>	Enter an estimate of your 2022 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income . . . . .	<b>1</b> \$ _____
<b>2</b>	Enter: { <ul style="list-style-type: none"> <li>• \$XX,XXX if you're married filing jointly or qualifying widow(er)</li> <li>• \$XX,XXX if you're head of household</li> <li>• \$XX,XXX if you're single or married filing separately</li> </ul> } . . . . .	<b>2</b> \$ _____
<b>3</b>	If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" . . . . .	<b>3</b> \$ _____
<b>4</b>	If line 3 equals zero, and you (or your spouse) are 65 or older, enter: <ul style="list-style-type: none"> <li>• \$XX,XXX if you're single or head of household.</li> <li>• \$XX,XXX if you're married and one of you is under age 65.</li> <li>• \$XX,XXX if you're married and both of you are age 65 or older.</li> </ul> Otherwise, enter "-0-". See Pub. 505 for more information . . . . .	<b>4</b> \$ _____
<b>5</b>	Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information . . . . .	<b>5</b> \$ _____
<b>6</b>	<b>Add</b> lines 3 through 5. Enter the result here and in <b>Step 4(b)</b> on Form W-4P . . . . .	<b>6</b> \$ _____

**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. You are required to provide this information only if you want to (a) request federal income tax withholding from pension or annuity payments based on your filing status and adjustments; (b) request additional federal income tax withholding from your pension or annuity payments; (c) choose not to have federal income tax withheld, when permitted; or (d) change a previous Form W-4P. To do any of the aforementioned, you are required by sections 3405(e) and 6109 and their regulations to provide the information requested on this form. Failure to provide this information may result in inaccurate withholding on your payment(s). Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering

their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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 section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

