

# Form W-4 (2018)

**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 2018 expires February 15, 2019. See Pub. 505, Tax Withholding and Estimated Tax.

**Note:** If another person can claim you as a dependent on his or her tax return, you can't claim exemption from withholding if your total income exceeds \$X,XXX and includes more than \$XXX of unearned income (for example, interest and dividends).

**Exceptions.** An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions don't apply to supplemental wages greater than \$1,000,000.

**Basic instructions.** If you aren't 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.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

**Nonresident alien.** If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2018. See Pub. 505, especially if your earnings exceed \$XXX,XXX (Single) or \$XXX,XXX (Married).

**Future developments.** Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

## Personal Allowances Worksheet (Keep for your records.)

<b>A</b>	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent	<b>A</b>	_____
<b>B</b>	Enter "1" if: <ul style="list-style-type: none"><li>• You're single and have only one job; or</li><li>• You're married, have only one job, and your spouse doesn't work; or</li><li>• Your wages from a second job or your spouse's wages (or the total of both) are \$X,XXX or less.</li></ul>	<b>B</b>	_____
<b>C</b>	Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	<b>C</b>	_____
<b>D</b>	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return	<b>D</b>	_____
<b>E</b>	Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above)	<b>E</b>	_____
<b>F</b>	Enter "1" if you have at least \$X,XXX of <b>child or dependent care expenses</b> for which you plan to claim a credit ( <b>Note:</b> Do <b>not</b> include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	<b>F</b>	_____
<b>G</b>	<b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"><li>• If your total income will be less than \$XX,XXX (\$XXX,XXX if married), enter "2" for each eligible child; then <b>less</b> "1" if you have two to four eligible children or <b>less</b> "2" if you have five or more eligible children.</li><li>• If your total income will be between \$XX,XXX and \$XX,XXX (\$XXX,XXX and \$XXX,XXX if married), enter "1" for each eligible child</li></ul>	<b>G</b>	_____
<b>H</b>	Add lines A through G and enter total here. ( <b>Note:</b> This may be different from the number of exemptions you claim on your tax return.)	<b>H</b>	_____
For accuracy, complete all worksheets that apply.		<ul style="list-style-type: none"><li>• If you plan to <b>itemize</b> or <b>claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li><li>• If you are <b>single and have more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$XX,XXX (\$XX,XXX if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li><li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li></ul>	

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

<b>Form W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b>		OMB No. 1545-0074 <b>2018</b>	
<b>1</b> Your first name and middle initial		Last name		<b>2</b> Your social security number	
Home address (number and street or rural route)		<b>3</b> <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note:</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.			
City or town, state, and ZIP code		<b>4</b> If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. <input type="checkbox"/>			
<b>5</b> Total number of allowances you are claiming (from line <b>H</b> above or from the applicable worksheet on page 2)		<b>5</b>			
<b>6</b> Additional amount, if any, you want withheld from each paycheck		<b>6</b>		\$	
<b>7</b> I claim exemption from withholding for 2018, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"><li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b></li><li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li></ul> If you meet both conditions, write "Exempt" here		<b>7</b>			
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.					
<b>Employee's signature</b> (This form is not valid unless you sign it.)					
<b>8</b> Employer's name and address (Employer: Complete boxes 8 and 10 only if sending to the IRS.)		<b>9</b> Office code (optional)		<b>10</b> Employer identification number (EIN)	

**Deductions and Adjustments Worksheet****Note:** Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

- 1** Enter an estimate of your 2018 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% of your income, and miscellaneous deductions. For 2018, you may have to reduce your itemized deductions if your income is over \$XXX,XXX and you're married filing jointly or you're a qualifying widow(er); \$XXX,XXX if you're head of household; \$XXX,XXX if you're single, not head of household and not a qualifying widow(er); or \$XXX,XXX if you're married filing separately. See Pub. 505 for details . . . **1** \$ \_\_\_\_\_
- 2** Enter:  $\left\{ \begin{array}{l} \$XX,XXX \text{ if married filing jointly or qualifying widow(er)} \\ \$X,XXX \text{ if head of household} \\ \$X,XXX \text{ if single or married filing separately} \end{array} \right\}$  . . . **2** \$ \_\_\_\_\_
- 3** **Subtract** line 2 from line 1. If zero or less, enter "-0-" . . . **3** \$ \_\_\_\_\_
- 4** Enter an estimate of your 2018 adjustments to income and any additional standard deduction (see Pub. 505) . . . **4** \$ \_\_\_\_\_
- 5** **Add** lines 3 and 4 and enter the total. (Include any amount for credits from the *Converting Credits to Withholding Allowances for 2018 Form W-4* worksheet in Pub. 505.) . . . **5** \$ \_\_\_\_\_
- 6** Enter an estimate of your 2018 nonwage income (such as dividends or interest) . . . **6** \$ \_\_\_\_\_
- 7** **Subtract** line 6 from line 5. If zero or less, enter "-0-" . . . **7** \$ \_\_\_\_\_
- 8** **Divide** the amount on line 7 by \$X,XXX and enter the result here. Drop any fraction . . . **8** \_\_\_\_\_
- 9** Enter the number from the **Personal Allowances Worksheet**, line H, page 1 . . . **9** \_\_\_\_\_
- 10** **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 . . . **10** \_\_\_\_\_

**Two-Earners/Multiple Jobs Worksheet** (See *Two earners or multiple jobs* on page 1.)**Note:** Use this worksheet *only* if the instructions under line H on page 1 direct you here.

- 1** Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) . . . **1** \_\_\_\_\_
- 2** Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you are married filing jointly and wages from the highest paying job are \$XX,XXX or less, do not enter more than "3" . . . **2** \_\_\_\_\_
- 3** If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet . . . **3** \_\_\_\_\_

**Note:** If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

- 4** Enter the number from line 2 of this worksheet . . . **4** \_\_\_\_\_
- 5** Enter the number from line 1 of this worksheet . . . **5** \_\_\_\_\_
- 6** **Subtract** line 5 from line 4 . . . **6** \_\_\_\_\_
- 7** Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here . . . **7** \$ \_\_\_\_\_
- 8** **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . **8** \$ \_\_\_\_\_
- 9** Divide line 8 by the number of pay periods remaining in 2018. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2018. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . **9** \$ \_\_\_\_\_

**Table 1**

<b>Married Filing Jointly</b>		<b>All Others</b>	
If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above
\$X - \$X,XXX	0	\$X - \$X,XXX	0
X,XXX - XX,XXX	1	X,XXX - XX,XXX	1
XX,XXX - XX,XXX	2	XX,XXX - XX,XXX	2
XX,XXX - XX,XXX	3	XX,XXX - XX,XXX	3
XX,XXX - XX,XXX	4	XX,XXX - XX,XXX	4
XX,XXX - XX,XXX	5	XX,XXX - XX,XXX	5
XX,XXX - XX,XXX	6	XX,XXX - XX,XXX	6
XX,XXX - XX,XXX	7	XX,XXX - XX,XXX	7
XX,XXX - XX,XXX	8	XX,XXX - XX,XXX	8
XX,XXX - XX,XXX	9	XX,XXX - XX,XXX	9
XX,XXX - XX,XXX	10	XX,XXX - XX,XXX	10
XX,XXX - XXX,XXX	11	XX,XXX - XXX,XXX	11
XXX,XXX - XXX,XXX	12	XXX,XXX - XXX,XXX	12
XXX,XXX - XXX,XXX	13	XXX,XXX - XXX,XXX	13
XXX,XXX - XXX,XXX	14	XXX,XXX - XXX,XXX	14
XXX,XXX and over	15	XXX,XXX and over	15

**Table 2**

<b>Married Filing Jointly</b>		<b>All Others</b>	
If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
\$X - \$XX,XXX	\$XXX	\$X - \$XX,XXX	\$XXX
XX,XXX - XXX,XXX	X,XXX	XX,XXX - XX,XXX	X,XXX
XXX,XXX - XXX,XXX	X,XXX	XX,XXX - XXX,XXX	X,XXX
XXX,XXX - XXX,XXX	X,XXX	XXX,XXX - XXX,XXX	X,XXX
XXX,XXX - XXX,XXX	X,XXX	XXX,XXX and over	X,XXX
XXX,XXX and over	X,XXX		

**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. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; 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; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. 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 Code 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.

## Employee's Maryland Withholding Exemption Certificate

Print your full name	Your Social Security number
Address (including ZIP code)	County of residence (or Baltimore City)

Check the box that applies:

- ☐ Withhold at Single Rate
- ☐ Married (surviving spouse or unmarried Head of Household) Rate
- ☐ Married, but withhold at Single Rate

- Total number of exemptions you are claiming not to exceed **line f** in worksheet below 1. \_\_\_\_\_
- Additional withholding per pay period under agreement with employer 2. \_\_\_\_\_
- I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions below and check boxes that apply.
 

☐ a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld.  
**AND**  
☐ b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld. (This includes seasonal and student employees whose annual income will be below the minimum filing requirement).  
 If both **a** and **b** apply, enter year applicable \_\_\_\_\_ (year effective) Enter "EXEMPT" here 3. \_\_\_\_\_
- I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies.
 

☐ District of Columbia    ☐ Pennsylvania    ☐ Virginia    ☐ West Virginia

I further certify that I do not maintain a place of abode in Maryland as described in the instructions on page 2.

Enter "EXEMPT" here 4. \_\_\_\_\_

Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on line 3 or line 4, whichever applies.

Employee's signature _____	Date _____
Employer's name and address (including zip code) (For employer use only)	Federal employer identification number

### Worksheet and instructions

Enter on line 1 above, the number of personal exemptions that you will be claiming on your tax return; however, if you wish to claim more exemptions, or if your adjusted gross income will be more than \$100,000, you must complete the worksheet below, if you are filing single or married filing separately (\$150,000, if you are filing jointly or as head of household).

<p><b>Line 1</b></p> <p><b>a.</b> Multiply the number of your personal exemptions by the value of each exemption from the table on page 2. (Generally the value of your exemption will be \$3,200; however, if your federal adjusted gross income is expected to be over \$100,000, the value of your exemption may be reduced. <b>Do not claim any personal exemptions that you are currently claiming at another job, or any exemptions being claimed by your spouse.</b> To qualify as your dependent, you must be entitled to an exemption for the dependent on your federal income tax return for the corresponding tax year. <b>NOTE:</b> Dependent taxpayers may not claim themselves as an exemption.</p> <p><b>b.</b> Multiply the number of additional exemptions you are claiming for dependents who are 65 years of age or older by the value of each exemption from the table on page 2.</p> <p><b>c.</b> Enter the estimated amount of your itemized deductions (excluding state and local income taxes) that exceed the amount of your standard deduction, alimony payments, allowable childcare expenses, qualified retirement contributions, business losses and employee business expenses for the year. Do not claim any additional amounts you are currently claiming at another job; or any amounts being claimed by your spouse. <b>NOTE:</b> Standard deduction allowance is 15% of Maryland adjusted gross income with a minimum of \$1,500 and a maximum of \$2,000.</p> <p><b>d.</b> Enter \$1,000 for additional exemptions for taxpayer and/or spouse at least 65 years of age and/or blind.</p> <p><b>e.</b> Add total of lines a through d.</p> <p><b>f.</b> Divide the amount on line e by \$3,200. <b>Drop any fraction. Do not round up.</b> This is the <b>maximum</b> number of exemptions you may claim for withholding tax purposes.</p>	<p>a. _____</p> <p>b. _____</p> <p>c. _____</p> <p>d. _____</p> <p>e. _____</p> <p>f. _____</p>
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If Your federal AGI is between		If you will file your tax return	
		Single or Married Filing Separately Your Exemption is	Joint, Head of Household, or Qualifying Widow(er) Your Exemption is
\$0	\$100,000	\$3,200	\$3,200
\$100,001	\$125,000	\$2,400	\$3,200
\$125,001	\$150,000	\$1,800	\$3,200
\$150,001	\$175,000	\$1,200	\$2,400
\$175,001	\$200,000	\$1,200	\$1,800
\$200,001	\$250,000	\$600	\$1,200
In excess of \$250,000		\$600	\$600

**-Line 2**

**ADDITIONAL WITHHOLDING PER PAY PERIOD UNDER AGREEMENT WITH EMPLOYER** If you are not having enough tax withheld, you may ask your employer to withhold more by entering an additional amount on line 2.

**Line 3**

**WHO MAY CLAIM EXEMPTION FROM WITHHOLDING OF INCOME TAX** You may be entitled to claim an exemption from the withholding of Maryland income tax if:

- last year you did not owe any Maryland income tax and had a right to a full refund of any tax withheld; and
- this year you do not expect to owe any Maryland income tax and expect to have a right to a full refund of all income tax withheld. If you are eligible to claim this exemption, your employer will not withhold Maryland income tax from your wages.

**STUDENTS AND SEASONAL EMPLOYEES** whose annual income will be below the minimum filing requirements should claim exemption from withholding. This provides more income throughout the year and avoids the necessity of filing a Maryland income tax return.

**Line 4**

**CERTIFICATION OF NONRESIDENCE IN THE STATE OF MARYLAND** This line is to be completed by residents of the District of Columbia, Pennsylvania, Virginia or West Virginia who are employed in Maryland and who do not maintain a place of abode in Maryland for 183 days or more.

Line 4 is *not* to be used by residents of other states who are working in Maryland, because such persons are liable for Maryland income tax and withholding from their wages is required.

If you are domiciled in the District of Columbia, Pennsylvania or Virginia and maintain a place of abode in Maryland for 183 days or more, you become a statutory resident of Maryland and you are required to file a resident return with Maryland reporting your total income. You must apply to your domicile state for any tax credit to which you may be entitled under the reciprocal provisions of the law.

If you are domiciled in West Virginia, you are not required to pay Maryland income tax on wage or salary income, regardless of the length of time you may have spent in Maryland.

**GENERAL INSTRUCTIONS**

**FEDERAL PRIVACY ACT INFORMATION** Social Security numbers must be included. The mandatory disclosure of your Social Security number is authorized by the provisions set forth in the Tax-General Article of the Annotated Code of Maryland. Such numbers are used primarily to administer and enforce the individual income tax laws and to exchange income tax information with the Internal Revenue Service, other states and other tax officials of this state. Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having statutory right to obtain it.

**DUTIES AND RESPONSIBILITIES OF EMPLOYER** Retain this certificate with your records. You are required to submit a copy of this certificate to the Compliance Division, Compliance Programs Section, 301 West Preston Street, Baltimore, MD 21201, when received if:

- you have any reason to believe this certificate is incorrect;
- the employee claims more than 10 exemptions;
- the employee claims exemptions from withholding because he/she had no tax liability for the preceding tax year, expects to incur no tax liability this year and the wages are expected to exceed \$200 a week; or
- the employee claims exemptions from withholding on the basis of nonresidence.

Upon receipt of any exemption certificate (Form MW 507), the Compliance Division will make a determination and notify you if a change is required.

Once a certificate is revoked by the Comptroller, the employer must send any new certificate from the employee to the Comptroller for approval before implementing the new certificate.

If an employee claims exemption under 3 above, a new exemption certificate must be filed by February 15th of the following year.

**DUTIES AND RESPONSIBILITIES OF EMPLOYEE** If, on any day during the calendar year, the number of withholding exemptions that the employee is entitled to claim is less than the number of exemptions claimed on the withholding exemption certificate in effect, the employee shall file a new withholding exemption certificate with the employer within 10 days after the change occurs.

For additional information please call 410-767-1300 or toll-free at 1-800-492-1751 or visit [www.marylandtaxes.com](http://www.marylandtaxes.com)

**State of New Jersey - Division of Taxation**  
**Employee's Withholding Allowance Certificate**

<b>1. SS#</b>  Name  Address  City                      State                      Zip			<b>2. Filing Status: (Check only one box)</b> 1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married/Civil Union Couple Joint 3. <input type="checkbox"/> Married/Civil Union Partner Separate 4. <input type="checkbox"/> Head of Household 5. <input type="checkbox"/> Qualifying Widow(er)/Surviving Civil Union Partner	
3. If you have chosen to use the chart from instruction A, enter the appropriate letter here .....			3.	
4. Total number of allowances you are claiming (see instructions) .....			4.	
5. Additional amount you want deducted from each pay .....			5.     \$	
6. I claim exemption from withholding of NJ Gross Income Tax and I certify that I have met the conditions in the instructions of the NJ-W4. If you have met the conditions, enter "EXEMPT" here ...			6.	
7. Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.				
Employee's Signature			Date	
Employer's Name and Address			Employer Identification Number	

**BASIC INSTRUCTIONS**

- Line 1 Enter your name, address and social security number in the spaces provided.
- Line 2 Check the box that indicates your filing status. If you checked Box 1 (Single) or Box 3 (Married/Civil Union Partner Separate) you will be withheld at Rate A.  
*Note:* If you have checked Box 2 (Married/Civil Union Couple Joint), Box 4 (Head of Household) or Box 5 (Qualifying Widow(er)/Surviving Civil Union Partner) and either your spouse/civil union partner works or you have more than one job or more than one source of income and the combined total of all wages is greater than \$50,000, see instruction A below. If you do not complete Line 3, you will be withheld at Rate B.
- Line 3 If you have chosen to use the wage chart below, enter the appropriate letter.
- Line 4 Enter the number of allowances you are claiming. Entering a number on this line will decrease the amount of withholding and could result in an underpayment on your return.
- Line 5 Enter the amount of additional withholdings you want deducted from each pay.
- Line 6 Enter "EXEMPT" to indicate that you are exempt from New Jersey Gross Income Tax Withholdings, if you meet one of the following conditions:
- Your filing status is **SINGLE or MARRIED/CIVIL UNION PARTNER SEPARATE** and your wages plus your taxable nonwage income will be \$10,000 or less for the current year.
  - Your filing status is **MARRIED/CIVIL UNION COUPLE JOINT**, and your wages combined with your spouse's/civil union partner's wages plus your taxable non wage income will be \$20,000 or less for the current year.
  - Your filing status is **HEAD OF HOUSEHOLD or QUALIFYING WIDOW(ER)/SURVIVING CIVIL UNION PARTNER** and your wages plus your taxable nonwage income will be \$20,000 or less for the current year.
- Your exemption is good for **ONE** year only. You must complete and submit a form each year certifying you have no New Jersey Gross Income Tax liability and claim exemption from withholding. If you have questions about eligibility, filing status, withholding rates, etc. when completing this form, call the Division of Taxation's Customer Service Center at 609-292-6400.

**Instruction A - Wage Chart**

This chart is designed to increase withholdings on your wages, if these wages will be taxed at a higher rate due to inclusion of other wages or income on your NJ-1040 return. **It is not intended to provide withholding for other income or wages.** If you need additional withholdings for other income or wages use Line 5 on the NJ-W4. This Wage Chart applies to taxpayers who are married/civil union couple filing jointly, heads of households or qualifying widow(er)/surviving civil union partner. **Single individuals or married/civil union partners filing separate returns do not need to use this chart.** If you have indicated filing status #2, 4 or 5 on the above NJ-W4 and your taxable income is greater than \$50,000, you should strongly consider using the Wage Chart. (See the Rate Tables on the reverse side to estimate your withholding amount).

**HOW TO USE THE CHART**

- 1) Find the amount of your wages in the left-hand column.
- 2) Find the amount of the total for all other wages (including your spouse's/civil union partner's wages) along the top row.
- 3) Follow along the row that contains your wages until you come to the column that contains the other wages.
- 4) This meeting point indicates the Withholding Table that best reflects your income situation.
- 5) If you have chosen this method, enter the "letter" of the withholding rate table on Line 3 of the NJ-W4.

**NOTE:** If your income situation substantially increases (or decreases) in the future, you should resubmit a revised NJ-W4 to your employer.

**THIS FORM MAY BE REPRODUCED**

**WAGE CHART**

Total of All Other Wages		0 10,000	10,001 20,000	20,001 30,000	30,001 40,000	40,001 50,000	50,001 60,000	60,001 70,000	70,001 80,000	80,001 90,000	OVER 90,000
<b>Y O U R  W A G E S</b>	0 10,000	B	B	B	B	B	B	B	B	B	B
	10,001 20,000	B	B	B	B	C	C	C	C	C	C
	20,001 30,000	B	B	B	A	A	D	D	D	D	D
	30,001 40,000	B	B	A	A	A	A	A	E	E	E
	40,001 50,000	B	C	A	A	A	A	A	E	E	E
	50,001 60,000	B	C	D	A	A	A	E	E	E	E
	60,001 70,000	B	C	D	A	A	E	E	E	E	E
	70,001 80,000	B	C	D	E	E	E	E	E	E	E
	80,001 90,000	B	C	D	E	E	E	E	E	E	E
	over 90,000	B	C	D	E	E	E	E	E	E	E

## RATE TABLES FOR WAGE CHART

The rate tables listed below correspond to the letters in the Wage Chart on the front page. Use these to estimate the amount of withholding that will occur if you choose to use the wage chart. Compare this to your estimated income tax liability for your New Jersey Income Tax return to see if this is the correct amount of withholding that you should have.

RATE 'A'									
WEEKLY PAYROLL PERIOD (Allowance \$19.20)					ANNUAL PAYROLL PERIOD (Allowance \$1,000)				
If the amount of taxable wages is:		The amount of income tax to be withheld is:			If the amount of taxable wages is:		The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over		Over	But Not Over		Of Excess Over	
\$ 0	\$ 384			1.5%	\$ 0	\$ 20,000			1.5%
\$ 384	\$ 673	\$ 5.76 +	\$ 384	2.0%	\$ 20,000	\$ 35,000	\$ 300.00 +	\$ 20,000	2.0%
\$ 673	\$ 769	\$ 11.54 +	\$ 673	3.9%	\$ 35,000	\$ 40,000	\$ 600.00 +	\$ 35,000	3.9%
\$ 769	\$ 1,442	\$ 15.28 +	\$ 769	6.1%	\$ 40,000	\$ 75,000	\$ 795.00 +	\$ 40,000	6.1%
\$ 1,442		\$ 56.34 +	\$ 1,442	7.0%	\$ 75,000		\$ 2,930.00 +	\$ 75,000	7.0%
\$ 9,615		\$ 628.45 +	\$ 9,615	9.9%	\$ 500,000		\$ 32,680.00 +	\$ 500,000	9.9%
RATE 'B'									
WEEKLY PAYROLL PERIOD (Allowance \$19.20)					ANNUAL PAYROLL PERIOD (Allowance \$1,000)				
If the amount of taxable wages is:		The amount of income tax to be withheld is:			If the amount of taxable wages is:		The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over		Over	But Not Over		Of Excess Over	
\$ 0	\$ 384			1.5%	\$ 0	\$ 20,000			1.5%
\$ 384	\$ 961	\$ 5.76 +	\$ 384	2.0%	\$ 20,000	\$ 50,000	\$ 300.00 +	\$ 20,000	2.0%
\$ 961	\$ 1,346	\$ 17.30 +	\$ 961	2.7%	\$ 50,000	\$ 70,000	\$ 900.00 +	\$ 50,000	2.7%
\$ 1,346	\$ 1,538	\$ 27.70 +	\$ 1,346	3.9%	\$ 70,000	\$ 80,000	\$ 1,440.00 +	\$ 70,000	3.9%
\$ 1,538	2,884	\$ 35.18 +	\$ 1,538	6.1%	\$ 80,000	\$ 150,000	\$ 1,830.00 +	\$ 80,000	6.1%
\$ 2,884		\$ 117.29 +	\$ 2,884	7.0%	\$ 150,000		\$ 6,100.00 +	\$ 150,000	7.0%
\$ 9,615		\$ 588.46 +	\$ 9,615	9.9%	\$ 500,000		\$ 30,600.00 +	\$ 500,000	9.9%
RATE 'C'									
WEEKLY PAYROLL PERIOD (Allowance \$19.20)					ANNUAL PAYROLL PERIOD (Allowance \$1,000)				
If the amount of taxable wages is:		The amount of income tax to be withheld is:			If the amount of taxable wages is:		The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over		Over	But Not Over		Of Excess Over	
\$ 0	\$ 384			1.5%	\$ 0	\$ 20,000			1.5%
\$ 384	\$ 769	\$ 5.76 +	\$ 384	2.3%	\$ 20,000	\$ 40,000	\$ 300.00 +	\$ 20,000	2.3%
\$ 769	\$ 961	\$ 14.62 +	\$ 769	2.8%	\$ 40,000	\$ 50,000	\$ 760.00 +	\$ 40,000	2.8%
\$ 961	\$ 1,153	\$ 19.99 +	\$ 961	3.5%	\$ 50,000	\$ 60,000	\$ 1,040.00 +	\$ 50,000	3.5%
\$ 1,153	\$ 2,884	\$ 26.71 +	\$ 1,153	5.6%	\$ 60,000	\$ 150,000	\$ 1,390.00 +	\$ 60,000	5.6%
\$ 2,884		\$ 123.65 +	\$ 2,884	6.6%	\$ 150,000		\$ 6,430.00 +	\$ 150,000	6.6%
\$ 9,615		\$ 567.90 +	\$ 9,615	9.9%	\$ 500,000		\$ 29,530.00 +	\$ 500,000	9.9%
RATE 'D'									
WEEKLY PAYROLL PERIOD (Allowance \$19.20)					ANNUAL PAYROLL PERIOD (Allowance \$1,000)				
If the amount of taxable wages is:		The amount of income tax to be withheld is:			If the amount of taxable wages is:		The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over		Over	But Not Over		Of Excess Over	
\$ 0	\$ 384			1.5%	\$ 0	\$ 20,000			1.5%
\$ 384	\$ 769	\$ 5.76 +	\$ 384	2.7%	\$ 20,000	\$ 40,000	\$ 300.00 +	\$ 20,000	2.7%
\$ 769	\$ 961	\$ 16.16 +	\$ 769	3.4%	\$ 40,000	\$ 50,000	\$ 840.00 +	\$ 40,000	3.4%
\$ 961	\$ 1,153	\$ 22.68 +	\$ 961	4.3%	\$ 50,000	\$ 60,000	\$ 1,180.00 +	\$ 50,000	4.3%
\$ 1,153	\$ 2,884	\$ 30.94 +	\$ 1,153	5.6%	\$ 60,000	\$ 150,000	\$ 1,610.00 +	\$ 60,000	5.6%
\$ 2,884		\$ 127.88 +	\$ 2,884	6.5%	\$ 150,000		\$ 6,650.00 +	\$ 150,000	6.5%
\$ 9,615		\$ 565.40 +	\$ 9,615	9.9%	\$ 500,000		\$ 29,400.00 +	\$ 500,000	9.9%
RATE 'E'									
WEEKLY PAYROLL PERIOD (Allowance \$19.20)					ANNUAL PAYROLL PERIOD (Allowance \$1,000)				
If the amount of taxable wages is:		The amount of income tax to be withheld is:			If the amount of taxable wages is:		The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over		Over	But Not Over		Of Excess Over	
\$ 0	\$ 384			1.5%	\$ 0	\$ 20,000			1.5%
\$ 384	\$ 673	\$ 5.76 +	\$ 384	2.0%	\$ 20,000	\$ 35,000	\$ 300.00 +	\$ 20,000	2.0%
\$ 673	\$ 1,923	\$ 11.54 +	\$ 673	5.8%	\$ 35,000	\$ 100,000	\$ 600.00 +	\$ 35,000	5.8%
\$ 1,923		\$ 84.04 +	\$ 1,923	6.5%	\$ 100,000		\$ 4,370.00 +	\$ 100,000	6.5%
\$ 9,615		\$ 584.20 +	\$ 9,615	9.9%	\$ 500,000		\$ 30,370.00 +	\$ 500,000	9.9%



Department of Taxation and Finance

**Employee's Withholding Allowance Certificate**

New York State • New York City • Yonkers

**IT-2104**

First name and middle initial		Last name		Your social security number	
Permanent home address (number and street or rural route)			Apartment number		Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/>
City, village, or post office			State	ZIP code	Married, but withhold at higher single rate <input type="checkbox"/>
<b>Note:</b> If married but legally separated, mark an <b>X</b> in the <i>Single or Head of household</i> box.					
Are you a resident of New York City? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>					
Are you a resident of Yonkers? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>					
<b>Complete the worksheet on page 3 before making any entries.</b>					
1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 17) .....				<b>1</b>	
2 Total number of allowances for New York City (from line 28) .....				<b>2</b>	
<b>Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.</b>					
3 New York State amount .....				<b>3</b>	
4 New York City amount .....				<b>4</b>	
5 Yonkers amount .....				<b>5</b>	

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature	Date
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**Penalty** – A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

**Employee: detach this page and give it to your employer; keep a copy for your records.****Employer: Keep this certificate with your records.**Mark an **X** in box A and/or box B to indicate why you are sending a copy of this form to New York State (see instructions):A Employee claimed more than 14 exemption allowances for NYS ..... A ☐B Employee is a new hire or a rehire ... B ☐ First date employee performed services for pay (mm-dd-yyyy) (see instr.): Are dependent health insurance benefits available for this employee? ..... Yes ☐ No ☐If Yes, enter the date the employee qualifies (mm-dd-yyyy): 

Employer's name and address (Employer: complete this section only if you are sending a copy of this form to the NYS Tax Department.)	Employer identification number
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**Instructions****Changes effective for 2016**

Form IT-2104 has been revised for tax year 2016. The worksheet on page 3 and the charts beginning on page 4, used to compute withholding allowances or to enter an additional dollar amount on line(s) 3, 4, or 5, have been revised. If you previously filed a Form IT-2104 and used the worksheet or charts, you should complete a new 2016 Form IT-2104 and give it to your employer.

**Who should file this form**

This certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers. Complete Form IT-2104 each year and file it with your employer if the number of allowances you may claim

is different from federal Form W-4 or has changed. Common reasons for completing a new Form IT-2104 each year include the following:

- You started a new job.
- You are no longer a dependent.
- Your individual circumstances may have changed (for example, you were married or have an additional child).
- You moved into or out of NYC or Yonkers.
- You itemize your deductions on your personal income tax return.
- You claim allowances for New York State credits.
- You owed tax or received a large refund when you filed your personal income tax return for the past year.
- Your wages have increased and you expect to earn \$106,950 or more during the tax year.
- The total income of you and your spouse has increased to \$106,950 or more for the tax year.
- You have significantly more or less income from other sources or from another job.
- You no longer qualify for exemption from withholding.



- You have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4, and the disallowed allowances were claimed on your original Form IT-2104.

### Exemption from withholding

You cannot use Form IT-2104 to claim exemption from withholding. To claim exemption from income tax withholding, you **must** file Form IT-2104-E, *Certificate of Exemption from Withholding*, with your employer. You must file a new certificate each year that you qualify for exemption. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, **and** you are over 65 years of age, under 18, or a full-time student under 25. You may also claim exemption from withholding if you are a military spouse and meet the conditions set forth under the Servicemembers Civil Relief Act as amended by the Military Spouses Residency Relief Act. If you are a dependent who is under 18 or a full-time student, you may owe tax if your income is more than \$3,100.

### Withholding allowances

You may **not** claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you compute in Part 1 and Part 3 on page 3 of this form. If you want more tax withheld, you may claim fewer allowances. **If you claim more than 14 allowances**, your employer **must send** a copy of your **Form IT-2104** to the New York State Tax Department. You may then be asked to verify your allowances. If you arrive at negative allowances (less than zero) on lines 1 or 2 and your employer cannot accommodate negative allowances, **enter 0** and see *Additional dollar amount(s)* below.

**Income from sources other than wages** – If you have more than \$1,000 of income from sources other than wages (such as interest, dividends, or alimony received), reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the IT-2104 certificate by one for each \$1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Withholding allowances* above. You may also consider filing estimated tax, especially if you have significant amounts of nonwage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information, see the instructions for Form IT-2105, *Estimated Tax Payment Voucher for Individuals*, or see *Need help?* on page 6.

**Other credits** (Worksheet line 13) – If you will be eligible to claim any credits other than the credits listed in the worksheet, such as an investment tax credit, you may claim additional allowances.

Find your filing status and your New York adjusted gross income (NYAGI) in the chart below, and divide the amount of the expected credit by the number indicated. Enter the result (rounded to the nearest whole number) on line 13.

Single and NYAGI is:	Head of household and NYAGI is:	Married and NYAGI is:	Divide amount of expected credit by:
Less than \$214,000	Less than \$267,500	Less than \$321,050	66
Between \$214,000 and \$1,070,350	Between \$267,500 and \$1,605,650	Between \$321,050 and \$2,140,900	68
Over \$1,070,350	Over \$1,605,650	Over \$2,140,900	88

**Example:** You are married and expect your New York adjusted gross income to be less than \$321,050. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be \$160. Divide the expected credit by 66.  $160/66 = 2.4242$ . The additional withholding allowance(s) would be 2. Enter 2 on line 13.

**Married couples with both spouses working** – If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. Your withholding will better match your total tax if the higher wage-earning spouse claims all of the couple's allowances and the lower wage-earning spouse claims zero allowances. **Do not** claim more total allowances than you are entitled to. If your combined wages are:

- less than \$106,950, you should each mark an **X** in the box *Married*, but withhold at higher single rate on the certificate front, and divide the

total number of allowances that you compute on line 17 and line 28 (if applicable) between you and your working spouse.

- \$106,950 or more, use the chart(s) in Part 4 and enter the additional withholding dollar amount on line 3.

**Taxpayers with more than one job** – If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your total tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, and your combined wages from all jobs are under \$106,950, reduce the number of allowances by seven on line 1 and line 2 (if applicable) on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see *Withholding allowances* above.

If you are a single or a head of household taxpayer, and your combined wages from all of your jobs are between \$106,950 and \$2,248,076, use the chart(s) in Part 5 and enter the additional withholding dollar amount from the chart on line 3.

If you are a married taxpayer, and your combined wages from all of your jobs are \$106,950 or more, use the chart(s) in Part 4 and enter the additional withholding dollar amount from the chart on line 3 (Substitute the words *Higher-paying job* for *Higher earner's wages* within the chart).

**Dependents** – If you are a dependent of another taxpayer and expect your income to exceed \$3,100, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will ensure that your employer withholds enough tax.

Following the above instructions will help to ensure that you will not owe additional tax when you file your return.

**Heads of households with only one job** – If you will use the head-of-household filing status on your state income tax return, mark the *Single or Head of household* box on the front of the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on line 14.

### Additional dollar amount(s)

You may ask your employer to withhold an additional dollar amount each pay period by completing lines 3, 4, and 5 on Form IT-2104. In most instances, if you compute a negative number of allowances and your employer cannot accommodate a negative number, for each negative allowance claimed you should have an additional \$1.85 of tax withheld per week for New York State withholding on line 3, and an additional \$0.80 of tax withheld per week for New York City withholding on line 4. Yonkers residents should use 16.75% (.1675) of the New York State amount for additional withholding for Yonkers on line 5.

**Note:** If you are requesting your employer to withhold an additional dollar amount on lines 3, 4, or 5 of this allowance certificate, the additional dollar amount, as determined by these instructions or by using the chart(s) in Part 4 or Part 5, is accurate for a weekly payroll. Therefore, if you are not paid on a weekly basis, you will need to adjust the dollar amount(s) that you compute. For example, if you are paid biweekly, you must double the dollar amount(s) computed.

### Avoid underwithholding

Form IT-2104, together with your employer's withholding tables, is designed to ensure that the correct amount of tax is withheld from your pay. If you fail to have enough tax withheld during the entire year, you may owe a large tax liability when you file your return. The Tax Department must assess interest and may impose penalties in certain situations in addition to the tax liability. Even if you do not file a return, we may determine that you owe personal income tax, and we may assess interest and penalties on the amount of tax that you should have paid during the year.

(continued)



**Employers**

**Box A** – If you are required to submit a copy of an employee's Form IT-2104 to the Tax Department because the employee claimed more than 14 allowances, mark an **X** in box A and send a copy of Form IT-2104 to: **NYS Tax Department, Income Tax Audit Administrator, Withholding Certificate Coordinator, W A Harriman Campus, Albany NY 12227-0865**. If the employee is also a new hire or rehire, see **Box B** instructions. See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.

Due dates for sending certificates received from employees claiming more than 14 allowances are:

Quarter	Due date	Quarter	Due date
January – March	April 30	July – September	October 31
April – June	July 31	October – December	January 31

**Box B** – If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program, mark an **X** in box B. Enter the first day any services are performed for which the employee will be paid wages, commissions, tips and any other type of compensation. For services based solely on commissions, this is the first day an employee working for commissions is eligible to earn commissions. Also, mark an **X** in the **Yes** or **No** box indicating if dependent health insurance benefits are available to this employee. If **Yes**, enter the date the employee qualifies for coverage. Mail the completed form, within 20 days of hiring, to: **NYS Tax Department, New Hire Notification, PO Box 15119, Albany NY 12212-5119**. To report newly-hired or rehired employees online instead of submitting this form, go to [www.nynewhire.com](http://www.nynewhire.com).

**Worksheet**

**See the instructions before completing this worksheet.**

**Part 1 – Complete this part to compute your withholding allowances for New York State and Yonkers (line 1).**

<b>6</b>	Enter the number of dependents that you will claim on your state return ( <i>do not include yourself or, if married, your spouse</i> ) .....	<b>6</b>	_____
<b>For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.</b>			
<b>7</b>	College tuition credit .....	<b>7</b>	_____
<b>8</b>	New York State household credit .....	<b>8</b>	_____
<b>9</b>	Real property tax credit .....	<b>9</b>	_____
<b>For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.</b>			
<b>10</b>	Child and dependent care credit .....	<b>10</b>	_____
<b>11</b>	Earned income credit .....	<b>11</b>	_____
<b>12</b>	Empire State child credit .....	<b>12</b>	_____
<b>13</b>	Other credits ( <i>see instructions</i> ) .....	<b>13</b>	_____
<b>14</b>	Head of household status <b>and</b> only one job ( <i>enter 2 if the situation applies</i> ) .....	<b>14</b>	_____
<b>15</b>	Enter an estimate of your federal adjustments to income, such as alimony you will pay for the tax year and deductible IRA contributions you will make for the tax year. Total estimate \$ _____ Divide this estimate by \$1,000. Drop any fraction and enter the number .....	<b>15</b>	_____
<b>16</b>	If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 25. All others enter <b>0</b> .....	<b>16</b>	_____
<b>17</b>	Add lines 6 through 16. Enter the result here and on line 1. If you have more than one job, or if you and your spouse both work, see instructions for <i>Taxpayers with more than one job</i> or <i>Married couples with both spouses working</i> . ....	<b>17</b>	_____

**Part 2 – Complete this part only if you expect to itemize deductions on your state return.**

<b>18</b>	Enter your estimated federal itemized deductions for the tax year .....	<b>18</b>	_____
<b>19</b>	Enter your estimated state, local, and foreign income taxes or state and local general sales taxes included on line 18 .....	<b>19</b>	_____
<b>20</b>	Subtract line 19 from line 18 .....	<b>20</b>	_____
<b>21</b>	Enter your estimated college tuition itemized deduction .....	<b>21</b>	_____
<b>22</b>	Add lines 20 and 21 .....	<b>22</b>	_____
<b>23</b>	Based on your federal filing status, enter the applicable amount from the table below .....	<b>23</b>	_____

Single (cannot be claimed as a dependent) ....	\$ 7,950	Qualifying widow(er) .....	\$15,950
Single (can be claimed as a dependent) .....	\$ 3,100	Married filing jointly .....	\$15,950
Head of household .....	\$11,150	Married filing separate returns .....	\$ 7,950

<b>24</b>	Subtract line 23 from line 22 ( <i>if line 23 is larger than line 22, enter 0 here and on line 16 above</i> ) .....	<b>24</b>	_____
<b>25</b>	Divide line 24 by \$1,000. Drop any fraction and enter the result here and on line 16 above .....	<b>25</b>	_____

**Part 3 – Complete this part to compute your withholding allowances for New York City (line 2).**

<b>26</b>	Enter the amount from line 6 above .....	<b>26</b>	_____
<b>27</b>	Add lines 14 through 16 above and enter total here .....	<b>27</b>	_____
<b>28</b>	Add lines 26 and 27. Enter the result here and on line 2 .....	<b>28</b>	_____



		Combined wages between \$1,177,450 and \$1,712,749									
Higher earner's wages		\$1,177,450	\$1,230,950	\$1,284,550	\$1,338,050	\$1,391,550	\$1,445,100	\$1,498,600	\$1,552,100	\$1,605,650	\$1,659,200
		\$1,230,949	\$1,284,549	\$1,338,049	\$1,391,549	\$1,445,099	\$1,498,599	\$1,552,099	\$1,605,649	\$1,659,199	\$1,712,749
\$588,700	\$642,199	\$14	\$17								
\$642,200	\$695,699	\$14	\$17	\$21	\$24						
\$695,700	\$749,249	\$14	\$17	\$21	\$24	\$27	\$30				
\$749,250	\$802,799	\$14	\$17	\$21	\$24	\$27	\$30	\$33	\$36		
\$802,800	\$856,299	\$14	\$17	\$21	\$24	\$27	\$30	\$33	\$36	\$39	\$42
\$856,300	\$909,849	\$23	\$17	\$21	\$24	\$27	\$30	\$33	\$36	\$39	\$42
\$909,850	\$963,399	\$21	\$26	\$21	\$24	\$27	\$30	\$33	\$36	\$39	\$42
\$963,400	\$1,016,899	\$18	\$24	\$29	\$24	\$27	\$30	\$33	\$36	\$39	\$42
\$1,016,900	\$1,070,349	\$26	\$22	\$27	\$32	\$27	\$30	\$33	\$36	\$39	\$42
\$1,070,350	\$1,123,949	\$29	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$37	\$41
\$1,123,950	\$1,177,449	\$19	\$29	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$37
\$1,177,450	\$1,230,949	\$9	\$19	\$29	\$27	\$23	\$28	\$33	\$28	\$31	\$34
\$1,230,950	\$1,284,549		\$9	\$19	\$29	\$27	\$23	\$28	\$33	\$28	\$31
\$1,284,550	\$1,338,049			\$9	\$19	\$29	\$27	\$23	\$28	\$33	\$28
\$1,338,050	\$1,391,549				\$9	\$19	\$29	\$27	\$23	\$28	\$33
\$1,391,550	\$1,445,099					\$9	\$19	\$29	\$27	\$23	\$28
\$1,445,100	\$1,498,599						\$9	\$19	\$29	\$27	\$23
\$1,498,600	\$1,552,099							\$9	\$19	\$29	\$28
\$1,552,100	\$1,605,649								\$9	\$19	\$29
\$1,605,650	\$1,659,199									\$9	\$19
\$1,659,200	\$1,712,749										\$9

		Combined wages between \$1,712,750 and \$2,248,076									
Higher earner's wages		\$1,712,750	\$1,766,250	\$1,819,800	\$1,873,300	\$1,926,800	\$1,980,350	\$2,033,900	\$2,087,400	\$2,140,900	\$2,194,500
		\$1,766,249	\$1,819,799	\$1,873,299	\$1,926,799	\$1,980,349	\$2,033,899	\$2,087,399	\$2,140,899	\$2,194,499	\$2,248,076
\$856,300	\$909,849	\$45	\$48								
\$909,850	\$963,399	\$45	\$48	\$51	\$54						
\$963,400	\$1,016,899	\$45	\$48	\$51	\$54	\$58	\$61				
\$1,016,900	\$1,070,349	\$45	\$48	\$51	\$54	\$58	\$61	\$64	\$67		
\$1,070,350	\$1,123,949	\$44	\$47	\$50	\$53	\$56	\$59	\$62	\$65	\$484	\$911
\$1,123,950	\$1,177,449	\$41	\$44	\$47	\$50	\$53	\$56	\$59	\$62	\$481	\$911
\$1,177,450	\$1,230,949	\$37	\$41	\$44	\$47	\$50	\$53	\$56	\$59	\$478	\$908
\$1,230,950	\$1,284,549	\$34	\$37	\$41	\$44	\$47	\$50	\$53	\$56	\$475	\$905
\$1,284,550	\$1,338,049	\$31	\$34	\$37	\$41	\$44	\$47	\$50	\$53	\$472	\$902
\$1,338,050	\$1,391,549	\$28	\$31	\$34	\$38	\$41	\$44	\$47	\$50	\$468	\$899
\$1,391,550	\$1,445,099	\$33	\$28	\$31	\$34	\$37	\$41	\$44	\$47	\$465	\$896
\$1,445,100	\$1,498,599	\$28	\$33	\$28	\$31	\$34	\$37	\$41	\$44	\$462	\$893
\$1,498,600	\$1,552,099	\$23	\$28	\$33	\$28	\$31	\$34	\$37	\$41	\$459	\$889
\$1,552,100	\$1,605,649	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$37	\$456	\$886
\$1,605,650	\$1,659,199	\$29	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$453	\$883
\$1,659,200	\$1,712,749	\$19	\$29	\$27	\$23	\$28	\$33	\$28	\$31	\$450	\$880
\$1,712,750	\$1,766,249	\$9	\$19	\$29	\$27	\$23	\$28	\$33	\$28	\$447	\$877
\$1,766,250	\$1,819,799		\$9	\$19	\$29	\$27	\$23	\$28	\$33	\$444	\$874
\$1,819,800	\$1,873,299			\$9	\$19	\$29	\$27	\$23	\$28	\$449	\$871
\$1,873,300	\$1,926,799				\$9	\$19	\$29	\$27	\$23	\$444	\$876
\$1,926,800	\$1,980,349					\$9	\$19	\$29	\$27	\$439	\$871
\$1,980,350	\$2,033,899						\$9	\$19	\$29	\$443	\$866
\$2,033,900	\$2,087,399							\$9	\$19	\$444	\$870
\$2,087,400	\$2,140,899								\$9	\$434	\$871
\$2,140,900	\$2,194,499									\$218	\$446
\$2,194,500	\$2,248,076										\$14

**Note:** These charts do not account for additional withholding in the following instances:

- a married couple with both spouses working, where one spouse's wages are more than \$1,124,038 but less than \$2,248,076, and the other spouse's wages are also more than \$1,124,038 but less than \$2,248,076;
- married taxpayers with only one spouse working, and that spouse works more than one job, with wages from each job under \$2,248,076, but combined wages from all jobs is over \$2,248,076.

If you are in one of these situations and you would like to request an additional dollar amount of withholding from your wages, please contact the Tax Department for assistance (see *Need help?* on page 6).

**Part 5** – These charts are only for single taxpayers and head of household taxpayers with more than one job, and whose combined wages are between \$106,950 and \$2,248,076.

Enter the additional withholding dollar amount on line 3.

The additional dollar amount, as shown below, is accurate for a weekly payroll. If you are not paid on a weekly basis, you will need to adjust these dollar amount(s). For example, if you are paid biweekly, you must double the dollar amount(s) computed.

		Combined wages between \$106,950 and \$535,149										
Higher wage		\$106,950 \$128,399	\$128,400 \$149,749	\$149,750 \$171,149	\$171,150 \$192,549	\$192,550 \$235,399	\$235,400 \$278,249	\$278,250 \$321,049	\$321,050 \$374,599	\$374,600 \$428,099	\$428,100 \$481,649	\$481,650 \$535,149
\$53,450	\$74,799	\$13	\$18									
\$74,800	\$96,199	\$13	\$19	\$26	\$25							
\$96,200	\$117,649	\$8	\$17	\$23	\$26	\$27						
\$117,650	\$128,399	\$2	\$11	\$18	\$21	\$25	\$28					
\$128,400	\$139,099		\$4	\$15	\$18	\$22	\$28					
\$139,100	\$149,749		\$2	\$11	\$14	\$19	\$28	\$26				
\$149,750	\$160,499			\$4	\$11	\$15	\$28	\$24				
\$160,500	\$171,349			\$2	\$8	\$13	\$27	\$25	\$21			
\$171,350	\$192,549				\$3	\$11	\$25	\$28	\$22	\$24		
\$192,550	\$235,399					\$8	\$20	\$29	\$26	\$24	\$18	
\$235,400	\$278,249						\$8	\$16	\$23	\$18	\$18	\$12
\$278,250	\$321,049							\$7	\$15	\$22	\$15	\$16
\$321,050	\$374,599								\$8	\$16	\$22	\$15
\$374,600	\$428,099									\$8	\$16	\$22
\$428,100	\$481,649										\$8	\$16
\$481,650	\$535,149											\$8

Combined wages between \$535,150 and \$1,177,449													
Higher wage		\$535,150 \$588,699	\$588,700 \$642,199	\$642,200 \$695,699	\$695,700 \$749,249	\$749,250 \$802,799	\$802,800 \$856,299	\$856,300 \$909,849	\$909,850 \$963,399	\$963,400 \$1,016,899	\$1,016,900 \$1,070,349	\$1,070,350 \$1,123,949	\$1,123,950 \$1,177,449
\$235,400	\$278,249	\$9											
\$278,250	\$321,049	\$9	\$8										
\$321,050	\$374,599	\$17	\$8	\$8	\$8								
\$374,600	\$428,099	\$15	\$17	\$8	\$8	\$8	\$8						
\$428,100	\$481,649	\$22	\$15	\$17	\$8	\$8	\$8	\$8	\$8				
\$481,650	\$535,149	\$16	\$22	\$15	\$17	\$8	\$8	\$8	\$8	\$8	\$8		
\$535,150	\$588,699	\$8	\$16	\$22	\$15	\$17	\$8	\$8	\$8	\$8	\$8	\$224	\$450
\$588,700	\$642,199		\$8	\$16	\$22	\$15	\$17	\$8	\$8	\$8	\$8	\$224	\$450
\$642,200	\$695,699			\$8	\$16	\$22	\$15	\$17	\$8	\$8	\$8	\$224	\$450
\$695,700	\$749,249				\$8	\$16	\$22	\$15	\$17	\$8	\$8	\$224	\$450
\$749,250	\$802,799					\$8	\$16	\$22	\$15	\$17	\$8	\$224	\$450
\$802,800	\$856,299						\$8	\$16	\$22	\$15	\$17	\$224	\$450
\$856,300	\$909,849							\$8	\$16	\$22	\$15	\$232	\$450
\$909,850	\$963,399								\$8	\$16	\$22	\$230	\$458
\$963,400	\$1,016,899									\$8	\$16	\$237	\$456
\$1,016,900	\$1,070,349										\$8	\$231	\$463
\$1,070,350	\$1,123,949											\$115	\$242
\$1,123,950	\$1,177,449												\$14

(Part 5 continued on page 7)

#### Privacy notification

See our Web site or Publication 54, *Privacy Notification*.

#### Need help?



Visit our Web site at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features



#### Telephone assistance

Automated income tax refund status: (518) 457-5149

**Personal Income Tax** Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431

**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

[illegible][illegible]

# FORM VA-4

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF TAXATION  
**PERSONAL EXEMPTION WORKSHEET**  
(See back for instructions)

1. If you wish to claim yourself, write "1" .....
2. If you are married and your spouse is not claimed  
on his or her own certificate, write "1" .....
3. Write the number of dependents you will be allowed to claim  
on your income tax return (do not include your spouse).....
4. Subtotal Personal Exemptions (add lines 1 through 3).....
5. Exemptions for age
  - (a) If you will be 65 or older on January 1, write "1" .....
  - (b) If you claimed an exemption on line 2 and your spouse  
will be 65 or older on January 1, write "1" .....
6. Exemptions for blindness
  - (a) If you are legally blind, write "1" .....
  - (b) If you claimed an exemption on line 2 and your  
spouse is legally blind, write "1" .....
7. Subtotal exemptions for age and blindness (add lines 5 through 6) .....
8. Total of Exemptions - add line 4 and line 7 .....

-----  
Detach here and give the certificate to your employer. Keep the top portion for your records

**FORM VA-4    EMPLOYEE'S VIRGINIA INCOME TAX WITHHOLDING EXEMPTION CERTIFICATE**

Your Social Security Number	Name		
Street Address			
City		State	Zip Code

**COMPLETE THE APPLICABLE LINES BELOW**

1. If subject to withholding, enter the number of exemptions claimed on:
  - (a) Subtotal of Personal Exemptions - line 4 of the  
Personal Exemption Worksheet.....
  - (b) Subtotal of Exemptions for Age and Blindness  
line 7 of the Personal Exemption Worksheet .....
  - (c) Total Exemptions - line 8 of the Personal Exemption Worksheet.....
2. Enter the amount of additional withholding requested (see instructions).....
3. I certify that I am not subject to Virginia withholding. I meet the conditions  
set forth in the instructions (check here) ..... ☐

2601064 Rev. 11/07

Signature \_\_\_\_\_ Date \_\_\_\_\_  
EMPLOYER: Keep exemption certificates with your records. If you believe the employee has claimed too many exemptions, notify the Department of  
Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115, telephone (804) 367-8037.



## FORM VA-4 INSTRUCTIONS

Use this form to notify your employer whether you are subject to Virginia income tax withholding and how many exemptions you are allowed to claim. You must file this form with your employer when your employment begins. If you do not file this form, your employer must withhold Virginia income tax as if you had no exemptions.

### PERSONAL EXEMPTION WORKSHEET

**You may not claim more personal exemptions on form VA-4 than you are allowed to claim on your income tax return unless you have received written permission to do so from the Department of Taxation.**

Line 1. You may claim an exemption for yourself.

Line 2. You may claim an exemption for your spouse if he or she is not already claimed on his or her own certificate.

Line 3. Enter the number of dependents you are allowed to claim on your income tax return.

**NOTE:** A spouse is not a dependent.

Line 5. If you will be age 65 or over by January 1, you may claim one exemption on Line 5(a). If you claim an exemption for your spouse on Line 2, and your spouse will also be age 65 or over by January 1, you may claim an additional exemption on Line 5(b).

Line 6. If you are legally blind, you may claim an exemption on Line 6(a). If you claimed an exemption for your spouse on Line 2, and your spouse is legally blind, you may claim an exemption on Line 6(b).

## FORM VA-4

Be sure to enter your social security number, name and address in the spaces provided.

Line 1. If you are subject to withholding, enter the number of exemptions from:

- (a) Subtotal of Personal Exemptions - line 4 of the Personal Exemption Worksheet
- (b) Subtotal of Exemptions for Age and Blindness - line 7 of the Personal Exemption Worksheet
- (c) Total Exemptions - line 8 of the Personal Exemption Worksheet

Line 2. If you wish to have additional tax withheld, and your employer has agreed to do so, enter the amount of additional tax on this line.

Line 3. If you are not subject to Virginia withholding, check the box on this line. You are not subject to withholding if you meet any one of the conditions listed below. Form VA-4 must be filed with your employer for each calendar year for which you claim exemption from Virginia withholding.

- (a) You had no liability for Virginia income tax last year and you do not expect to have any liability for this year.
- (b) You expect your Virginia adjusted gross income to be less than the amount shown below for your filing status:

	Taxable Years 2005, 2006 and 2007	Taxable Years 2008 and 2009	Taxable Years 2010 and 2011	Taxable Years 2012 and Beyond
Single	\$7,000	\$11,250	\$11,650	\$11,950
Married	\$14,000	\$22,500	\$23,300	\$23,900
Married, filing a separate return	\$7,000	\$11,250	\$11,650	\$11,950

- (c) You live in Kentucky or the District of Columbia and commute on a daily basis to your place of employment in Virginia.
- (d) You are a domiciliary or legal resident of Maryland, Pennsylvania or West Virginia whose only Virginia source income is from salaries and wages and such salaries and wages are subject to income taxation by your state of domicile.

Taxpayer identification number (TIN) See instructions.

First name

M.I. Last name

Home address (number, street and suite/apartment number if applicable)

City

State

Zip code +4

- 1 Tax filing status (Fill in only one) ☐ Single ☐ Married/domestic partners filing jointly/qualifying widow(er) with dependent child  
☐ Head of household ☐ Married filing separately ☐ Married/domestic partners filing separately on same return

2 Total number of withholding allowances from worksheet below.

Enter total from Sec. A, Line i

Enter total from Sec. B, Line m

Total number of withholding allowances, Line n

3 Additional amount, if any, you want withheld from each paycheck

\$

4 Before claiming exemption from withholding, read below. If qualified, write "EXEMPT" in this box. ▶

5 My domicile is a state other than the District of Columbia ☐ Yes ☐ No If yes, give name of state of domicile \_\_\_\_\_

I am exempt because: last year I did not owe any DC income tax and had a right to a full refund of all DC income tax withheld from me; and this year I do not expect to owe any DC income tax and expect a full refund of all DC income tax withheld from me; and I qualify for exempt status on federal Form W-4.

If claiming exemption from withholding, are you a full-time student? ☐ Yes ☐ No

Signature Under penalties of law, I declare that the information provided on this certificate is, to the best of my knowledge, correct.

Employee's signature

Date

Employer Keep this certificate with your records. If 10 or more exemptions are claimed or if you suspect this certificate contains false information please send a copy to: Office of Tax and Revenue, 1101 4th St., SW, Washington, DC 20024 Attn: Compliance Administration

Detach and give the top portion to your employer. Keep the bottom portion for your records.

D-4 DC Withholding Allowance Worksheet

Section A Number of withholding allowances

- a Enter 1 for yourself
- b Enter 1 if you are filing as a head of household
- c Enter 1 if you are 65 or over
- d Enter 1 if you are blind
- e Enter number of dependents
- f Enter 1 for your spouse or registered domestic partner filing jointly or filing separately on same return or if you are a qualifying widow(er) with dependent child
- g Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over
- h Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind
- i Number of allowances Add Lines a through h, enter here and on Line 2 above, next to "Enter total from Sec. A, Line i".

a

b

c

d

e

f

g

h

i

**If you want to claim additional withholding allowances, complete Section B below.**

Section B Additional withholding allowances

- j Enter estimate of your itemized deductions
- k Enter \$6,500 if single, married/registered domestic partners filing separately or a dependent. Enter \$9,550 if head of household. Enter \$13,000 if married/registered domestic partner filing jointly, married filing separately on the same return, or qualifying widow(er) with dependent child.
- l Subtract Line k from Line j
- m Divide Line l by \$4,150. Round to the nearest whole number, enter here and on Line 2 above, next to "Enter total from Sec.B, Line m".
- n Add Lines m and i, enter here and on Line 2 above, next to "Total number of withholding allowances, Line n".

j

k

l

m

n

Detach and give the top portion to your employer. Keep the bottom portion for your records.

**Taxpayer Identification Number(s) (TIN)**

You must have a TIN, whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Preparer Tax Identification Number (PTIN).

**Who must file a Form D-4?**

Every new employee who resides in DC and is required to have DC income taxes withheld, must fill out Form D-4 and file it with his/her employer.

If you are not liable for DC income taxes because you are a nonresident or military spouse, you must file Form D-4A, Certificate of Non-residence in the District of Columbia, with your employer.

**When should you file?**

File Form D-4 whenever you start new employment. Once filed with your employer, it will remain in effect until you file a new certificate. You may file a new withholding allowance certificate any time the number of withholding allowances you are entitled to increases.

You must file a new certificate within 10 days if the number of withholding allowances you claimed decreases.

**How many withholding allowances should you claim?**

Use the worksheet on the front of this form to figure the number of withholding allowances you should claim. If you want less money withheld from your paycheck, you may claim additional allowances by completing Section B of the worksheet, Lines j through n. However, if you claim too many allowances, you may owe additional taxes at the end of the year.

**Should I have an additional amount deducted from my paycheck?**

In some instances, even if you claim zero withholding allowances, you may not have enough tax withheld. You may, upon agreement with your employer, have more tax withheld by entering on Line 3, a dollar amount of your choosing.

**What to file**

After completing Form D-4, detach the top portion and file it with your employer. Keep the bottom portion for your records.