



EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

DE 4

Type or Print Your Full Name		Your Social Security Number	
Home Address (Number and Street or Rural Route)		Status	<input type="checkbox"/> SINGLE or MARRIED (with two or more incomes)
City, State and ZIP Code		Withholding Allowances	<input type="checkbox"/> MARRIED (one income)
			<input type="checkbox"/> HEAD OF HOUSEHOLD

- Number of allowances you are claiming for this job from the Regular Withholding Allowances Worksheet (A) 1 _____
 - Number of allowances from the Estimated Deductions Worksheet (B) 2 _____
 - Additional amount to be withheld each pay period (if employer agrees) (C) 3 _____
- If employer does not agree, you may file quarterly estimates on Form 540ES with the Franchise Tax Board.

Under the penalties of perjury, I certify that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled; or if claiming exemption from withholding, that I am entitled to claim the exempt status.

Signature _____ Date _____

Employer's Name and Address	California Employer Account Number
-----------------------------	------------------------------------

..... cut here
Give the top portion of this page to your employer and keep the remainder for your records.

YOUR CALIFORNIA PERSONAL INCOME TAX MAY BE UNDERWITHHELD IF YOU DO NOT FILE THIS DE 4 FORM

IF YOU RELY ON THE FEDERAL W-4 FOR YOUR CALIFORNIA WITHHOLDING ALLOWANCES, YOUR CALIFORNIA STATE PERSONAL INCOME TAX MAY BE UNDERWITHHELD AND YOU MAY OWE MONEY AT THE END OF THE YEAR.

PURPOSE: This certificate, form DE 4, is for *California personal income tax withholding* purposes only. You should complete this form if:

- You claim a different marital status, number of regular allowances, or different additional dollar amount to be withheld for California personal income tax withholding than you claim for Federal income tax withholding.
- You claim additional allowances for estimated deductions.

The DE 4 should be used to properly compute the amount of taxes to be withheld from your wages to accurately reflect your State tax situation.

THIS FORM WILL NOT CHANGE YOUR FEDERAL WITHHOLDING ALLOWANCES.

The Federal Form W-4 is applicable for California withholding purposes if you wish to claim the same marital status, number of regular allowances, and/or the same additional dollar amount to be withheld for State and Federal purposes. However, Federal tax brackets and withholding methods do not reflect State personal income tax

withholding tables. If you rely on the number of withholding allowances you claim on your Federal W-4 withholding allowance certificate for your State income tax withholding, you may be significantly underwithheld. This is particularly true if your household income is derived from more than one source.

CHECK YOUR WITHHOLDING: After your W-4 and/or DE 4 takes effect, compare the dollar amounts that are being withheld with your estimated total annual tax. You can use the worksheets in this DE 4 for California withholding and the Internal Revenue Service (IRS) Publication 919 for Federal withholding calculations.

EXEMPTION FROM WITHHOLDING: You are only entitled to claim exemption from California income tax withholding if you are also claiming exemption from federal income tax withholding. If you wish to claim exempt, complete the federal Form W-4. You may only claim exempt from withholding California income tax if you did not owe any federal income tax last year and you do not expect to owe any federal income tax this year. The exemption automatically expires on February 15 of the next year unless submitted again on a new W-4 before that date. If you are not having federal income tax withheld this year, but expect to have a tax liability next year, the law requires you to give your employer a new Form W-4 by December 1.