



**DELAWARE** F O R M  
 DIVISION OF REVENUE W-4  
 EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE



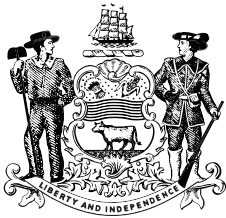
|   |  |  |  |               |      |
|---|--|--|--|---------------|------|
| 1 FIRST NAME AND MIDDLE INITIAL   |  | LAST NAME  |  | 2 TAXPAYER ID |      |
| HOME ADDRESS (Number and street or rural route)                         |  | 3 MARITAL STATUS   |  |               |      |
|   |  | <input type="checkbox"/> Single <input type="checkbox"/> Married |  |               |      |
| CITY OR TOWN  |  | STATE  |  | ZIP CODE      |      |
|   |  |  |  |               |      |
| 4 Total number of dependents you can claim on your return .....         |  |  |  |               | 4    |
| 5 Additional amount, if any, you want withheld from each paycheck ..... |  |  |  |               | 5 \$ |

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.

**Employee's signature**

(This form is not valid unless signed) ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

|   |  |                            |  |
|---|--|----------------------------|--|
| 6 Employer's name and address ( <b>Employer:</b> Complete boxes 6 through 8 if sending to the Delaware Division of Revenue and the State Directory of New Hires.) |  | 7 First date of employment | 8 Employer identification number (EIN) |
|   |  |                            |  |



**DELAWARE** F O R M  
 DIVISION OF REVENUE **W-4R**  
 RESIDENT WITHHOLDING ALLOWANCE(S)  
 COMPUTATION WORKSHEET



Use the following instructions to determine the correct number of allowances for withholding.  
 Include only those individuals that you would include on your final income tax return.

|          |  |          |  |
|----------|--|----------|--|
| <b>A</b> | Enter "1" for Yourself (2 if 60 years old or older) if no one else claims you as a dependent   | <b>A</b> |  |
| <b>B</b> | Enter "1" for your Spouse (2 if 60 years old or older) if no one else claims your spouse as a dependent  | <b>B</b> |  |
| <b>C</b> | Enter number of dependents other than your spouse that you will claim  | <b>C</b> |  |
| <b>D</b> | Enter "1" if you qualify to take a child/dependent care <i>credit</i> for one child or dependent and "2" if you qualify to take the credit for two or more | <b>D</b> |  |
| <b>E</b> | Enter "1" for you are 65 or over OR blind. Enter "2" if you are both 65 or over AND blind.   | <b>E</b> |  |
| <b>F</b> | Enter "1" if your spouse is 65 or older OR blind. Enter "2" if your spouse is 65 or older AND blind.   | <b>F</b> |  |
| <b>G</b> | <b>Add</b> Line A through Line F <span style="float: right;"></span>   | <b>G</b> |  |

If you plan to itemize, or you receive non-wage income, or you can claim other deductions and wish to adjust your withholding, continue with the following Section H. Otherwise, **STOP HERE** and enter the number from Line G onto the Delaware Form W-4.

|          |  |
|----------|--|
| <b>H</b> | <b>DEDUCTIONS AND INCOME ADJUSTMENTS</b> |
|----------|--|

**NOTE:** Use this section only if you plan to itemize, claim other deductions, or have nonwage income. If computing this section on **Married Filing Separate** or **Combined Separate** status, include only the amount of itemized deductions that may be claimed on your separate return.

|           |   |           |           |                 |
|-----------|---|-----------|-----------|-----------------|
| <b>1</b>  | Enter an estimate of your itemized deductions for the current year, i.e. home mortgage interest, real estate and other taxes (excluding state income tax paid) limited to \$10,000, charitable contributions, medical expenses in excess of 10% of adjusted gross income, and miscellaneous deductions (most miscellaneous deductions are now deductible only in excess of 2% of your adjusted gross income). | <b>1</b>  |           |                 |
|           |   | <b>\$</b> |           |                 |
| <b>2</b>  | Delaware Standard Deduction of \$3,250  | <b>2</b>  | <b>\$</b> | <b>3,250.00</b> |
| <b>3</b>  | <b>Subtract</b> Line 2 from Line 1. If less than zero, enter 0. <span style="float: right;"></span>   | <b>3</b>  | <b>\$</b> |                 |
| <b>4</b>  | Enter an estimate of your adjustments to income for the current year including alimony paid, IRA contributions, the pension exclusion and the exclusion for certain persons over 60 years old or disabled   | <b>4</b>  | <b>\$</b> |                 |
| <b>5</b>  | <b>Add</b> Lines 3 and 4 <span style="float: right;"></span>  | <b>5</b>  | <b>\$</b> |                 |
| <b>6</b>  | Enter an estimate of your non-wage income for the current year  | <b>6</b>  | <b>\$</b> |                 |
| <b>7</b>  | <b>Subtract</b> Line 6 from Line 5 <span style="float: right;"></span>  | <b>7</b>  | <b>\$</b> |                 |
| <b>8</b>  | <b>Divide</b> the amount on Line 7 by \$2,000. Round down to nearest whole number. <span style="float: right;"></span>  | <b>8</b>  |           |                 |
| <b>9</b>  | Enter the number from Line G above  | <b>9</b>  |           |                 |
| <b>10</b> | <b>Add</b> Lines 8 and 9. Report this number of allowances to your employer on Delaware Form W-4. <span style="float: right;"></span>   | <b>10</b> |           |                 |

|          |                             |
|----------|-----------------------------|
| <b>H</b> | <b>SPECIAL INSTRUCTIONS</b> |
|----------|-----------------------------|

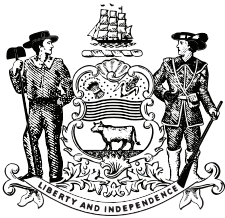
If the total on Line 10 is less than zero you may need additional withholding as a result of non-wage income to avoid owing tax on your income tax return. You can calculate the amount of additional withholding as follows:

- (1) Multiply number on Line 10 by \$110;
- (2) Divide the result by the number of pay periods during the year (e.g., if you are paid monthly, divide by 12); The result is the additional amount of withholding required per pay.

**EXAMPLE:** Total on Line 10 is "-2" and you are paid once a month.

- (1) Line H = 2 x \$110 = \$220.00
- (2) Number of pay periods = \$220.00/12 = \$18.33

You should notify your employer on a Delaware Form W-4 that your withholding allowance should be "0" and an additional \$18.33 per pay should be withheld for the current year.



# DELAWARE F O R M

## DIVISION OF REVENUE W-4NR



### NON-RESIDENT WITHHOLDING ALLOWANCE(S) COMPUTATION WORKSHEET

|          |  |          |  |
|----------|--|----------|--|
| <b>A</b> | Enter "1" for Yourself (2 if 60 years old or older) if no one else claims you as a dependent                           | <b>A</b> |  |
| <b>B</b> | Enter "1" for your Spouse (2 if 60 years old or older) if you claim your spouse as a dependent on the State tax return | <b>B</b> |  |
| <b>C</b> | Enter number of dependents other than your spouse that you will claim  | <b>C</b> |  |
| <b>D</b> | <b>Add</b> Lines A through C   | <b>D</b> |  |

|                               |   |           | Column A | Column B        |
|-------------------------------|---|-----------|----------|-----------------|
|                               |   |           | TOTAL    | DELAWARE SOURCE |
| <b>INCOME AND ADJUSTMENTS</b> |   |           |          |                 |
| <b>1</b>                      | Wages   | <b>1</b>  |          |                 |
| <b>2</b>                      | Non-wage Income (Net of Losses - See Instructions)            | <b>2</b>  |          |                 |
| <b>3</b>                      | Total Income ( <b>Add</b> Line 1 and Line 2)                  | <b>3</b>  |          |                 |
| <b>4a</b>                     | Federal Adjustments to Income (See Instructions)              | <b>4a</b> |          |                 |
| <b>4b</b>                     | Delaware Adjustments to Income (See Instructions)             | <b>4b</b> |          |                 |
| <b>4c</b>                     | Total Adjustments to Income ( <b>Add</b> Line 4a and Line 4b) | <b>4c</b> |          |                 |
| <b>5</b>                      | Adjusted Gross Income ( <b>Subtract</b> Line 4c from Line 3)  | <b>5</b>  |          |                 |
| <b>6</b>                      | <b>PRORATION DECIMAL</b> (Line 5: Column B ÷ Column A)        | <b>6</b>  |          |                 |

#### DEDUCTIONS

|           |  |           |  |
|-----------|--|-----------|--|
| <b>7</b>  | Deductions (Higher of Standard or Itemized - See Instructions)           | <b>7</b>  |  |
| <b>8</b>  | Estimated Taxable Income ( <b>Subtract</b> Line 7 from Line 5, Column A) | <b>8</b>  |  |
| <b>9</b>  | Gross Tax Liability (Computed using Line 8 - See Example Below)          | <b>9</b>  |  |
| <b>10</b> | Personal Credits ( <b>Multiply</b> Line D by \$110)                      | <b>10</b> |  |
| <b>11</b> | Net Liability before Proration ( <b>Subtract</b> Line 10 from Line 9)    | <b>11</b> |  |
| <b>12</b> | Proration Decimal (Enter from Line 6)                                    | <b>12</b> |  |
| <b>13</b> | Estimated Tax Liability ( <b>Multiply</b> Line 11 by Line 12)            | <b>13</b> |  |
| <b>14</b> | Number of Pay Periods (From Employer or See Instructions)                | <b>14</b> |  |
| <b>15</b> | Withholding per Pay Period ( <b>Divide</b> Line 13 by Line 14)           | <b>15</b> |  |

| TAX TABLE              |             |        |                 |
|------------------------|-------------|--------|-----------------|
| Taxable Income Between | Pay         | Plus   | On Amounts Over |
| \$ 0 - 2,000           | \$ 0.00     | 0.00 % | \$ 0            |
| 2,001 - 5,001          | \$ 0.00     | 2.20 % | \$ 2,000        |
| 5,001 - 10,001         | \$ 66.00    | 3.90 % | \$ 5,000        |
| 10,001 - 20,001        | \$ 261.00   | 4.80 % | \$ 10,000       |
| 20,001 - 25,001        | \$ 741.00   | 5.20 % | \$ 20,000       |
| 25,001 - 60,001        | \$ 1,001.00 | 5.55 % | \$ 25,000       |
| 60,001 & over          | \$ 2,943.50 | 6.60 % | \$ 60,000       |

| EXAMPLE OF GROSS TAX LIABILITY CALCULATION:            |   |
|--|---|
| If you Estimated Taxable Income, (Line 8) is \$12,000: |   |
| PAY:   | $  \begin{aligned}  & \$261.00 + \{(12,000 - 10,000) \times 0.048\} \\  & = \$261.00 + (2,000 \times 0.048) \\  & = \$261.00 + 96.00 \\  & = \$357.00  \end{aligned}  $ |