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D-4

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE



Employee's Withholding Allowance Certificate

- 1. WHO MUST FILE** – Every new employee who resides in or is domiciled in the District of Columbia and from whom tax is required to be withheld, must fill out Form D-4 and file it with his/her employer. If you are not liable for D.C. taxes because you are a nonresident or are not domiciled in the District of Columbia, you must file Form D-4A (Certificate of Nonresidence in the District of Columbia).
- 2. WHEN TO FILE** – File Form D-4 whenever you start new employment. Once filed with your employer, it will remain in effect until an amended certificate is filed. An employee may file a new withholding allowance certificate at any time if the number of withholding allowances to which he or she is entitled increases. However, an employee must file a new certificate within 10 days if the number of withholding allowances previously claimed decreases.
- 3. WHAT TO FILE** – After completing Form D-4, detach the bottom portion and file it with your employer. Keep the top portion for your records.

D-4 WORKSHEET INSTRUCTIONS

- A. thru D** – Choose the appropriate category.
- E.** Enter a "1" or "2" for each category of Age or Blindness, depending on the number of allowances you are claiming for yourself or your spouse or both. **The age and blindness allowance does not apply to dependents.**
- F. Dependents** – Enter the number of dependents you are entitled to claim and who are not claiming themselves on a separate District of Columbia Individual Income Tax return.
- G. Additional Withholding Allowances** – You may claim additional allowances, the number of which is determined by taking the excess of your estimated itemized deductions over your applicable standard deduction and dividing it by the current allowable personal exemption amount.

D-4 WORKSHEET TO FIGURE YOUR WITHHOLDING ALLOWANCES

- A. SINGLE:** If you claim an allowance for yourself only, and if no one else claims you as a dependent enter the figure "1"
- B. HEAD OF HOUSEHOLD:** If you are single, or married and not living with your spouse and maintain a household for yourself and a qualifying person, enter the figure "2"
- C. MARRIED FILING JOINTLY:** If you claim an allowance for yourself and your spouse, and an allowance for your spouse is not claimed on another certificate, enter the figure "2"
- D. MARRIED FILING SEPARATELY:** If you claim an allowance for yourself only, enter the figure "1"
- E. AGE AND BLINDNESS:** (Applicable only to you and your spouse, but NOT to dependents) **AGE** – If you or your spouse will be 65 years of age or older at the end of the year, enter the figure "1"; if both will be 65 or older, enter the figure "2"
- BLIND** – If you or your spouse are blind enter the figure "1"; if both are blind enter the figure "2"
- F. DEPENDENTS:** Enter the number of dependents for whom allowances are claimed
- G. Additional withholding allowances.** (See Instruction G above)
- H. Add the number of allowances you indicated on the worksheet and enter the TOTAL here and on line 1 of Form D-4 below**

D-4 EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE INSTRUCTIONS

- Print or type your full name, current address and social security number. Under Title V, Sec.1(a) of the D.C. Income and Franchise Tax Act, each employee is required to furnish his/her employer with their social security number on Form D-4. Your social security number is necessary for the identification of your tax account with the District of Columbia and will be used only for tax administration purposes.
- Be sure to check the proper Filing Status Box. This enables your employer to use the correct income tax withholding table.
- Enter on line 1 of the allowance certificate below the total number of allowances claimed on line H of the worksheet above.
- 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 filling in a dollar amount on line 2 below.
- You may claim an exempt status on line 3 below, only if you qualify for an exempt status on Federal Form W-4.
- Be sure to sign and date Form D-4.

Separate along this line and give the bottom part to your employer. Keep the top portion for your records.



D-4

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

Type or print your full name (Last, First, M.I.)

Home address

Government of the District of Columbia
OFFICE OF TAX AND REVENUE

Your Social Security Number

Filing Status (Check only one) ⇔ Single Head of Household Married Filing Jointly Married Filing Separately

1 Total number of allowances you are claiming (from line H. of the Worksheet above).

2 Additional amount, if any, you want deducted each pay period \$

3 I claim exemption from withholding because (check boxes below that apply):

a Last year I did not owe any District income tax and had a right to a full refund of ALL income tax withheld from me AND

b This year I do not expect to owe any District income tax and expect a full refund of ALL income tax withheld from me.

If both a. and b. apply, enter the year this is effective and the word "EXEMPT" here. _____ ⇔

YEAR

c. If you entered "EXEMPT" on line 3b, are you a full-time student? Yes No

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or, if claiming exemption from withholding, that I am entitled to claim the exempt status.

Employee's signature ⇔

Date ⇔