



# DELAWARE F O R M

## DIVISION OF REVENUE **DE-W4**



### 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  
5 Additional amount, if any, you want withheld from each paycheck

4	
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 SIGNATURE (This form is not valid unless signed)

\_\_\_\_\_  
DATE

6. EMPLOYER'S NAME AND ADDRESS	
7. FIRST DAY OF EMPLOYMENT	8. TAXPAYER ID (EMPLOYER IDENTIFICATION NUMBER)



# D E L A W A R E F O R M

## D I V I S I O N O F R E V E N U E D E - W 4 R

### R E S I D E N T W I T H H O L D I N G A L L O W A N C E ( S ) C O M P U T A T I O N W O R K S H E E T



<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 credit 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" if 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 Line A through Line F</b> <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.

NOTE: Use this section only if you plan to itemize, claim other deductions, or have non-wage 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>H</b>	<b>DEDUCTIONS AND INCOME ADJUSTMENTS</b>		
<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>2</b>	Delaware Standard Deduction of \$3,250	<b>2</b>	\$ 3250
<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>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>5</b>	<b>Add</b> Lines 3 and 4 <span style="float: right;"></span>	<b>5</b>	\$
<b>6</b>	Enter an estimate of your non-wage income for the current year.	<b>6</b>	\$
<b>7</b>	<b>Subtract</b> Line 6 from Line 5 <span style="float: right;"></span>	<b>7</b>	\$
<b>8</b>	<b>Divide</b> the amount on Line 7 by \$2,000. <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>	

#### I SPECIAL INSTRUCTIONS

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:

**Multiply** number on Line 10 by \$110;

**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.**

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

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



# DELAWARE FORM

## DIVISION OF REVENUE DE-W4NR



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

<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>	Add Lines A through C <span style="float: right;">☰</span>	<b>D</b>	

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

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

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	\$ 1,041.00	5.55%	\$ 25,000
60,001 & over	\$ 2,943.50	6.60%	\$ 60,000

**EXAMPLE OF GROSS TAX LIABILITY CALCULATION:**  
 If your Estimated Taxable Income, (Line 8) is \$12,000:

PAY:  $\$261.00 + \{(12,000 - 10,000) \times 0.048\}$   
 $= \$261.00 + (2,000 \times 0.048)$   
 $= \$261.00 + 96.00$   
 $= \$357.00$