

Instructions for Form D-4

Employee's Withholding Allowance Certificate

District of Columbia



Department of Finance and Revenue

GENERAL INSTRUCTIONS

- WHO MUST FILE** — Every new employee who resides or is domiciled in the District of Columbia at the time tax is required to be withheld must fill out Form D-4 (Employee's Withholding Allowance Certificate) and file it with their employer. If you are not liable for D. C. taxes because you are a nonresident or not domiciled in the District of Columbia, you must file Form D-4A (Certificate of Nonresidence).
- WHEN TO FILE** — File Form D-4 whenever you start new employment. Once filed with your employer, the Withholding Allowance Certificate will remain in effect until an Amended Certificate is filed. An employee may file a new 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.
- WHAT TO FILE** — After completing Form D-4 (Employee's Withholding Allowance Certificate), detach the bottom portion and file it with your employer. Keep the top portion for your records.

D-4 WORKSHEET INSTRUCTIONS

- A thru D — Follow instructions on Worksheet below.
- 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. Does not apply to dependents.
- F. Dependents -- Enter the number of dependents you are entitled to and who are not claiming themselves on a separate District of Columbia Individual Tax return.
- G. Additional Allowances — You may claim additional withholding allowances, determined by dividing the excess of your estimated itemized deductions over your applicable standard deduction by the current allowable personal exemption amount.
- H. Add the total number of withholding allowances claimed in A through G.

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, write the figure "1" _____
- B. HEAD OF HOUSEHOLD: If you are single, or married and not living with your spouse and maintain one or more dependents, write 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, write the figure "2" _____
- D. MARRIED FILING SEPARATELY: If you claim an allowance for yourself only, write 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, write the figure "1"; if both will be 65 or older, write the figure "2" _____
BLIND If you or your spouse are blind, write the figure "1"; if both are blind, write the figure "2" _____
- F. DEPENDENTS: Write the number of dependents for whom allowances are claimed _____
- G. Additional withholding allowances. (See Instructions above) _____
- H. Add the number of allowances you have entered in the spaces above and write 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 correct social security number. Under Title V, Sec.1(a) of the D. C. Income and Franchise Tax Act, each employee is required to furnish their employer their social security number on Form D-4. Your social security number is necessary for proper identification of your 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 withholding table.
- Enter total allowances claimed on line H of the worksheet above and on line 1 of Form D-4 below.
- In some instances, even though you claim zero withholding allowances, you may still 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 of Form D-4.
- You may claim an exempt status on line 3 of Form D-4, only if you qualify for an exempt status on Federal Form W-4.
- Be sure to sign and date Form D-4.

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

District of Columbia ★ ★ ★ Department of Finance and Revenue	Employee's Withholding Allowance Certificate	Form D-4
Type or print your full name		Your social security number
Home address		

FILING STATUS (Check only one) Single Head of Household Married Filing Jointly Married Filing Separately

1	Total number of allowances you are claiming (from the Worksheet above)	
2	Additional amount, if any, you want deducted from each pay period	\$
3	I claim exemption from withholding because (check boxes below that apply):	
a	<input type="checkbox"/> Last year I did not owe any District income tax and had a right to full refund of ALL income tax withheld AND	Year
b	<input type="checkbox"/> This year I do not expect to owe any District income tax and expect to have a right to a full refund of ALL income tax withheld. If both a and b apply, enter the year effective and "EXEMPT" here	19
c	<input type="checkbox"/> If you entered "EXEMPT" on line 3b, are you a full-time student? <input type="checkbox"/> Yes <input type="checkbox"/> 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

EMPLOYER: Keep this Certificate with your records. If the employee is believed to have claimed too many allowances, the Department of Finance and Revenue should be so advised.