

Enter Personal Information	
First, Middle, Last Name	Social Security Number

1. Use Worksheet A for Regular Withholding allowances. Use other worksheets on the following pages as applicable.

1a. Number of Regular Withholding Allowances (Worksheet A)

1b. Number of allowances from the Estimated Deductions (Worksheet B, if applicable.)

1c. Total Number of Allowances you are claiming

2. Additional amount, if any, you want withheld each pay period (if employer agrees), (Worksheet C)

OR

Exemption from Withholding

3. I claim exemption from withholding for 2023, and I certify I meet both of the conditions for exemption.

(Check box here)

OR

4. I certify under penalty of perjury that I am not subject to California withholding. I meet the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act of 2018.

(Check box here)

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.

Employee's Signature _____ Date _____

Employer's Section: Employer's Name and Address	California Employer Payroll Tax Account Number

Purpose: This certificate, DE 4, is for California Personal Income Tax (PIT) withholding purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax withholding obligation.

Beginning January 1, 2020, Employee's Withholding Allowance Certificate (Form W-4) from the Internal Revenue Service (IRS) will be used for federal income tax withholding only. You must file the state form Employee's Withholding Allowance Certificate (DE 4) to determine the appropriate California PIT withholding.

If you do not provide your employer with a withholding certificate, the employer must use Single with Zero withholding allowance.

Check Your Withholding: After your DE 4 takes effect, compare the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form.

Exemption From Withholding: If you wish to claim exempt, complete the federal Form W-4 and the state DE 4. You may claim exempt from withholding California income tax if you meet both of the following conditions for exemption:

1. You did not owe any federal/state income tax last year, and
2. You do not expect to owe any federal/state income tax this year. The exemption is good for one year.

If you continue to qualify for the exempting status, a new DE 4 designating exempt must be submitted by February 15 each year to continue your exemption. If you are not having federal/state income tax withheld this year but expect to have a tax liability next year, you are required to give your employer a new DE 4 by December 1.

Member Service Civil Relief Act: Under this act, as provided by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act of 2018, you may be exempt from California income tax withholding on your wages if

- (i) Your spouse is a member of the armed forces present in California in compliance with military orders;
- (ii) You are present in California solely to be with your spouse; and
- (iii) You maintain your domicile in another state.

If you claim exemption under this act, check the box on Line 4. You may be required to provide proof of exemption upon request.

Noti cation: The burden of proof rests with the

Worksheet A

Regular Withholding Allowances

- | | |
|--|-----|
| (A) Allowance for yourself — enter 1 | (A) |
| (B) Allowance for your spouse (if not separately claimed by your spouse) — enter 1 | (B) |
| (C) Allowance for blindness — yourself — enter 1 | (C) |
| (D) Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1 | (D) |
| (E) Allowance(s) for dependent(s) — do not include yourself or your spouse | (E) |
| (F) Total — add lines (A) through (E) above and enter on line 1a of the DE 4 | (F) |

Instructions — 2 — (Optional) Additional Withholding Allowances

If you expect to itemize deductions on your California income tax return, you can claim additional withholding allowances. Use Worksheet B to determine whether your expected estimated deductions may entitle you to claim one or more additional withholding allowances. Use last year's FTB Form 540 as a model to calculate this year's withholding amounts.

Do not include deferred compensation, qualified pension payments, or excludable benefits, etc., that are deducted from your gross pay but are not taxed on this worksheet.

You may reduce the amount of tax withheld from your wages by claiming one additional withholding allowance for each \$1,000, or fraction of \$1,000, by which you expect your estimated deductions for the year to exceed your allowable standard deduction.

Worksheet B

Estimated Deductions

Use this worksheet only if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in ~~FTB~~ Form 540 1.
2. Enter \$10,404 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$5,202 if single or married filing separately, dual income married, or married with multiple employers – 2.
3. Subtract line 2 from line 1, enter difference = 3.
4. Enter an estimate of your adjustments to income (alimony payments, IRA deposits) + 4.
5. Add line 4 to line 3, enter sum = 5.
6. Enter an estimate of your nonwage income (dividends, interest income, alimony receipts) – 6.
7. Enter 25 if you are the sole owner of a business, 12.5 if you are a partner in a partnership, 6.25 if you are a shareholder in an S corporation, or 0 if you are not an owner of a business. Enter the result on line 6 of the DE 4. (Enter 0 if you are not an owner of a business.)

Unmarried Head of Household

If you need information on your last California Resident Income Tax Return, FTB Form 540, visit [FTB](https://ftb.ca.gov) (ftb.ca.gov).

The DE 4 information is collected for purposes of administering the PIT law and under the authority of Title 22, CCR, section 4340-1, and the California Revenue and Taxation Code, including section 18624. The Information Practices Act of 1977 requires that individuals be notified of how information they provide may be used. Further information is contained in the instructions that came with your last California resident income tax return.