

Social security number

First name M.I. Last name

Home address (number, street and suite/apartment number if applicable)

City State Zip code +4

1 Tax filing status (Fill in only one)  Single  Married/domestic partners filing jointly/qualifying widow(er) with dependent child  Head of household  Married filing separately  Married/domestic partners filing separately on same return

2 Total number of withholding allowances from worksheet below.

Enter total from Sec. A, Line i      Enter total from Sec. B, Line m      Total number of withholding allowances, Line n

3 Additional amount, if any, you want withheld from each paycheck \$

4 Before claiming exemption from withholding, read below. If qualified, write "EXEMPT" in this box. ▶

5 My domicile is a state other than the District of Columbia  Yes  No If yes, give name of state of domicile

I am exempt because: last year I did not owe any DC income tax and had a right to a full refund of all DC income tax withheld from me; and this year I do not expect to owe any DC income tax and expect a full refund of all DC income tax withheld from me; and I qualify for exempt status on federal Form W-4.

If claiming exemption from withholding, are you a full-time student?  Yes  No

Signature Under penalties of law, I declare that the information provided on this certificate is, to the best of my knowledge, correct.

Employee's signature Date

**Employer** Keep this certificate with your records. If 10 or more exemptions are claimed or if you suspect this certificate contains false information please send a copy to: Office of Tax and Revenue, 1101 4th St., SW, Washington, DC 20024 Attn: Compliance Administration

Detach and give the top portion to your employer. Keep the bottom portion for your records.

**Section A Number of withholding allowances**

a Enter 1 for yourself	a
b Enter 1 if you are filing as a head of household	b
c Enter 1 if you are 65 or over	c
d Enter 1 if you are blind	d
e Enter number of dependents	e
f Enter 1 for your spouse or registered domestic partner filing jointly or filing separately on same return or if you are a qualifying widow(er) with dependent child	f
g Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over	g
h Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind	h
i Number of allowances Add Lines a through h, enter here and on Line 2 above, next to "Enter total from Sec. A, Line i". <i>If you want to claim additional withholding allowances, complete Section B below.</i>	i

**Section B Additional withholding allowances**

j Enter estimate of your itemized deductions	j
k Enter \$5,650 if single, married/registered domestic partners filing separately or a dependent. Enter \$7,800 if head of household. Enter \$10,275 if married/registered domestic partner filing jointly, married filing separately on the same return, or qualifying widow(er) with dependent child.	k
l Subtract Line k from Line j	l
m Divide Line l by \$1,775. Round to the nearest whole number, enter here and on Line 2 above, next to "Enter total from Sec. B, Line m".	m
n Add Lines m and i, enter here and on Line 2 above, next to "Total number of withholding allowances, Line n".	n

Detach and give the top portion to your employer. Keep the bottom portion for your records.

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**Who must file a Form D-4?**

Every new employee who resides in DC and is required to have DC income taxes withheld, must fill out Form D-4 and file it with his/her employer.

If you are not liable for DC income taxes because you are a nonresident or military spouse, you must file Form D-4A, Certificate of Nonresidence in the District of Columbia, with your employer.

**When should you file?**

File Form D-4 whenever you start new employment. Once filed with your employer, it will remain in effect until you file a new certificate. You may file a new withholding allowance certificate any time the number of withholding allowances you are entitled to increases. You must file a new certificate within 10 days if the number of withholding allowances you claimed decreases.

**How many withholding allowances should you claim?**

Use the worksheet on the front of this form to figure the number of withholding allowances you should claim. If you want less money withheld from your paycheck, you may claim additional allowances by completing Section B of the worksheet, Lines j through n. However, if you claim too many allowances, you may owe additional taxes at the end of the year.

**Should I have an additional amount deducted from my paycheck?**

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 entering on Line 3, a dollar amount of your choosing.

**What to file**

After completing Form D-4, detach the top portion and file it with your employer. Keep the bottom portion for your records.