



DELAWARE F O R M
DIVISION OF REVENUE **W-4**
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				4
5 Additional amount, if any, you want withheld from each paycheck				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's signature

(This form is not valid unless signed) ▶ _____ Date ▶ _____

6 Employer's name and address (Employer: Complete boxes 6 through 8 if sending to the Delaware Division of Revenue and the State Directory of New Hires.)	7 First date of employment	8 Employer identification number (EIN)
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DELAWARE F O R M

DIVISION OF REVENUE W-4NR



NON-RESIDENT WITHHOLDING ALLOWANCE(S) COMPUTATION WORKSHEET

A	Enter "1" for Yourself (2 if 60 years old or older) if no one else claims you as a dependent	A	
B	Enter "1" for your Spouse (2 if 60 years old or older) if you claim your spouse as a dependent on the State tax return	B	
C	Enter number of dependents other than your spouse that you will claim	C	
D	Add Lines A through C	D	

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)	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)	4c		
5	Adjusted Gross Income (Subtract Line 4c from Line 3)	5		
6	PRORATION DECIMAL (Line 5: Column B ÷ Column A)	6		

DEDUCTIONS

7	Deductions (Higher of Standard or Itemized - See Instructions)	7	
8	Estimated Taxable Income (Subtract Line 7 from Line 5, Column A)	8	
9	Gross Tax Liability (Computed using Line 8 - See Example Below)	9	
10	Personal Credits (Multiply Line D by \$110)	10	
11	Net Liability before Proration (Subtract Line 10 from Line 9)	11	
12	Proration Decimal (Enter from Line 6)	12	
13	Estimated Tax Liability (Multiply Line 11 by Line 12)	13	
14	Number of Pay Periods (From Employer or See Instructions)	14	
15	Withholding per Pay Period (Divide Line 13 by Line 14)	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	\$ 1,001.00	5.55 %	\$ 25,000
60,001 & over	\$ 2,943.50	6.60 %	\$ 60,000

EXAMPLE OF GROSS TAX LIABILITY CALCULATION:

If you Estimated Taxable Income, (Line 8) is \$12,000:

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