Purpose: This certi cate, 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 re ect your state tax withholding obligation.

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

If you do not provide your employer with a withholding certi cate, 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 exempt ling 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 Bene ts 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, quali ed pension payments, or exible bene ts, 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 the FTB Form 540	1.
2.	Enter $10,404 if married ling joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or $5,202 if single or married ling 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 the amount from line 5 above (if less than zero, enter 0)	7.

Enter 1 for each allowance you claim on line 1a of the DE 4 (see instructions below for Family Support Obligations, Two Jobs, Etc.) 1
Enter 1 for head of household filing status on your state tax return (see instructions below) 2
Enter the number from line F of Worksheet A (see instructions below) 3
Enter 1 if you have a second job or your spouse has income (see instructions below) 4
Enter the number from line 2 of Worksheet B (see instructions below) 5
Add lines 1 through 5 and enter total (if zero, enter 0) 6
Enter the number from line 7 of Worksheet B (see instructions below) 7
Subtract line 7 from line 6 (if less than zero, enter 0) 8
Enter the number from line 8 of your last DE 4 (if this is your first DE 4, enter 0) 9
If line 8 is greater than line 9, subtract line 9 from line 8 and enter the result here. This is the number of additional withholding allowances you are claiming. Give this DE 4 to your employer. 10
If line 8 is equal to line 9, you are not claiming additional withholding allowances. Do not give this DE 4 to your employer.
If line 8 is less than line 9, you are claiming too many allowances. You must file a new DE 4 with your employer by the 10th day after this change occurs.
Complete lines 11 and 12 only if you are claiming exemption from withholding.
I certify that I incurred no California income tax liability last year and I anticipate that I will incur no California income tax liability this year.
11 Check here if you are claiming exemption from withholding
12 Date
Employee's Signature
Employer: Send a copy of this DE 4 to the Employment Development Department if the employee claims exemption from withholding.
Employer's Name and Address (Firm Name)
First Date Employed
Employer's FEIN
Employer: Retain this form for your records.
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For assistance, call 1-888-745-3886 [for Telephone Device for the Deaf (TDD) only, call 1-800-822-6268]
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