



FOR INSTRUCTIONS ON COMPLETING THIS FORM, SEE THE BACK OF THIS PAGE.

PLEASE PRINT

NAME (Last, First, Middle)	EMPLOYEE NUMBER	DATE PREPARED MO DY YR
Home Address (number and street or rural route)	SOCIAL SECURITY NUMBER	BIRTHDATE MO DY YR
City or Town, State, and ZIP code	If your last name differs from that on your social security card, check here. You must call 1-800-772-1213 for a new card <input type="checkbox"/>	

I. FEDERAL TAX FILING STATUS AND ALLOWANCES

(Note: If married, but legally separated, or spouse is a nonresident alien, enter S, for single.)

1. **Marital Status** Enter only one code in box to far right: S, Single or Married but withhold at higher single rate; M, Married Persons (one income)

2. **Personal Allowances - Total number of allowances you are claiming** (W-4 worksheets). If you are claiming exemption from Federal tax withholding, complete Section III, below.

II. STATE TAX FILING STATUS AND ALLOWANCES

1. **Marital Status** Enter only one code in box to far right: S, Single or Married but with two or more incomes; M, Married Persons (one income); H, Head of Household

2. **Regular Withholding Allowances** - Number of allowances you are claiming for this job from Worksheet A, Regular Withholding Allowances (see DE 4 worksheets).
OR If you are exempt from California income tax withholding because you are a nonresident of the State of California and are earning compensation while located outside the State, enter 997 in the box to the far right. Complete and attach the Out-of State Withholding form, UPAY 830.

3. **Additional Withholding Allowances**-Number of allowances from Worksheet B, Estimated Deductions (see DE 4 worksheets).

III. EXEMPTION FROM TAX WITHHOLDING (NONRESIDENT ALIENS-DO NOT COMPLETE THIS SECTION)

I claim exemption from Federal and State withholding for 2010 and I certify that I meet BOTH of the following conditions for exemption:

1. Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability: AND

2. This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability. (If you claim exemption from withholding, it will automatically expire on February 15 of next year unless you file a new UC W-4/DE 4 on or before February 15 of next year.

If you meet BOTH conditions, enter "EXEMPT" in first box to the right

		FED 998	STATE 998

3. I certify under penalty of perjury that I am not subject to California withholding because I meet the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act. (See page 2 of DE4) Write "California Exempt" in first box to right.

DO NOT COMPLETE SHADED AREAS

IV. ADDITIONAL TAX WITHHOLDING Additional amount, if any, you want deducted each month. Completion of this section is optional.
NONRESIDENT ALIENS—REFER TO INSTRUCTIONS ON NEXT PAGE.

1. ADDITIONAL FEDERAL TAX WITHHOLDING (Enter additional MONTHLY amount in the box to the right OR to cancel additional amount, enter "" in the box to the right.)	\$
Check Appropriate Box: <input type="checkbox"/> NEW <input type="checkbox"/> CHANGE <input type="checkbox"/> CANCEL	
2. ADDITIONAL STATE TAX WITHHOLDING (Enter additional MONTHLY amount in the box to the right OR to Cancel additional amount, enter "" in the box to the right.)	\$
Check Appropriate Box: <input type="checkbox"/> NEW <input type="checkbox"/> CHANGE <input type="checkbox"/> CANCEL	

Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.

CERTIFICATION: 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. I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.	Form is not valid unless you sign it.
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Employee Signature Date

ACCOUNTING OFFICE TO COMPLETE ONLY IF SENDING TO THE FRANCHISE TAX BOARD

Employer's Name and Address	Office Code	Employer Identification Number
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INSTRUCTION SHEET FOR UC W-4/DE 4 FORM

PURPOSE:

The purpose of the UC W-4/DE 4 form is to enter your personal income tax withholding status into the University payroll system so that the appropriate amounts of Federal and State taxes can be withheld from your pay. Whenever your personal income tax withholding status changes, submit a new UC W-4/DE 4 form. For example, if you wish to change your personal income tax withholding status effective on the first day of a new tax year, a new UC W-4/DE 4 form must be submitted prior to January 1. Local payroll deadline dates apply.

INSTRUCTIONS:

Complete the information requested in the boxes at the top of the form. Use the attached Internal Revenue Service Instructions for Form W-4 and the attached State of California Employee's Withholding Allowance Certificate (Form DE 4) Instructions to calculate your withholding allowances. Transfer your number of Federal allowances from the Federal Form W-4 to Section I, box 2. Transfer your number of State allowances from the State Form DE 4 to Section II, boxes 2 and 3. Complete the rest of the form if applicable. Sign and date the form and submit it to the appropriate University office. **KEEP THE ATTACHED FEDERAL AND STATE INSTRUCTIONS AND WORKSHEETS FOR YOUR REFERENCE.**

If you are earning compensation while located in a State other than California, complete and attach the Out-of-State Withholding form, UPAY 830. This form is available in your department or Payroll Office.

If you claim exemption from withholding in Section III, you must meet both conditions specified. **The exemption will automatically expire on February 15 of the next year unless you file a new UC W-4/DE 4 before February 15 of the next year.**

If you authorize additional Federal and/or State tax withholding in Section IV, this authorization will continue to be in effect until you submit a new UC W-4/DE 4 to change or cancel the deduction.

NONRESIDENT ALIENS:

The UC W-4NR/DE 4 form is designed for the exclusive use of nonresident alien individuals who are employed in the United States. The form contains special instructions that are helpful in determining whether a nonresident alien can claim additional withholding allowances. This form is available in your department or Payroll Office.

PRIVACY NOTIFICATIONS

STATE The State of California Information practices act of 1977 (effective July 1, 1978) requires the University to provide the following information to individuals who are asked to supply information:

The principal purpose for requesting the information on this form is for payment of earnings and for miscellaneous payroll and personnel matters such as, but not limited to, withholding of taxes, benefits administration, and changes in title and pay status. University policy and State and Federal statutes authorize the maintenance of this information.

Furnishing all information requested on this form is mandatory -- failure to provide such information will delay or may even prevent completion of the action for which the form is being filled out, and will result in your being treated as a single person who claims no withholding allowances. Information furnished on this form may be used by various University departments for payroll and personnel administration, and will be transmitted to the State and Federal governments as required by law.

Individuals have the right to review their own records in accordance with University personnel policy and collective bargaining agreements. Information on these policies can be obtained from campus or Office of the President Staff and Academic Personnel Offices.

The officials responsible for maintaining the information contained on this form are campus and Office of the President Staff and Academic Personnel Managers or campus Accounting Officers.

FEDERAL Please refer to the Privacy Act and Paperwork Reduction Act Notice that appears in the attached instructions provided by the IRS to the IRS Form W-4.

2010 Form W-4 * Department of the Treasury Internal Revenue Service

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. Read Section III of the UC W-4/DE 4 to see if you can claim exempt status. If exempt, complete only the UC W-4/DE 4, but do not complete Section I, Box 2; Section II, Boxes 2 or 3; or Section IV. Sign the form to validate it. Your exemption for 2010 expires February 16, 2011. See **Pub. 505**, Tax Withholding and Estimated Tax.

Note: You cannot claim exemption from withholding if (a) your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on pages 1 and 2 adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earner/multiple job situations.

Complete all worksheets that apply. However, you

may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line **E** below. Refer to **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See **Pub. 919**, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using **Form 1040-ES**, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see **Pub. 919** to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners/Multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to

claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See **Pub. 919** for details.

Nonresident alien. If you are a nonresident alien, see the Instructions for **Form 8233** before completing the UC Form W-4NR/DE 4.

Check your withholding. After your Form W-4 takes effect, use **Pub. 919** to see how the dollar amount you are having withheld compares to your projected total tax for 2010. See **Pub. 919**, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 to initiate a name change and obtain a social security card showing your correct name.

Sign the UC W-4/DE 4. The form is not valid unless you sign it.

PERSONAL ALLOWANCES WORKSHEET (keep for your records)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less 	B _____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.....	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above).....	E _____
F	Enter "1" if you have at least \$1,800 of child or dependent care expenses for which you plan to claim a credit..... (Note: Do not include child support payments. See Pub. 503 , <i>Child and Dependent Care Expenses</i> , for details.)	F _____
G	Child Tax Credit (including additional child tax credit). See Pub 972 , Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have 6 or more eligible children 	G _____
H	Add lines A through G and enter total here. (Note: This may be different from the number of exemptions you claim on your tax return.) ----->	H _____
	For accuracy, complete all worksheets that apply. <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$18,000 (\$32,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H in Section I, Box 2, of the UC W-4/DE 4. 	

*** Use this sheet for FEDERAL instructions and worksheets.
Complete the UC W-4 / DE 4 as directed**

Deductions and Adjustments Worksheet

Note: Use this worksheet *only* if you plan to itemize deductions, claim certain credits, or claim adjustments to income on your 2010 tax return.

- 1 Enter an estimate of your 2010 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions.
..... 1 **\$** _____
- 2 Enter: $\left\{ \begin{array}{l} \$11,400 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,400 \text{ if head of household} \\ \$5,700 \text{ if single or married filing separately} \end{array} \right\}$ 2 **\$** _____
- 3 **Subtract** line 2 from line 1. If zero or less, enter "-0-" 3 **\$** _____
- 4 Enter an estimate of your 2010 adjustments to income and any additional standard deduction. (Pub. 919). 4 **\$** _____
- 5 **Add** lines 3 and 4 and enter the total. (Include any amount for credits from **Worksheet 6** in Pub. 919)..... 5 **\$** _____
- 6 Enter an estimate of your 2010 nonwage income (such as dividends or interest) 6 **\$** _____
- 7 **Subtract** line 6 from line 5. If zero or less, enter "-0-" 7 **\$** _____
- 8 **Divide** the amount on line 7 by \$3,650 and enter the result here. Drop any fraction..... 8 _____
- 9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1..... 9 _____
- 10 **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 below. Otherwise **stop here** and enter this total in Section 1, Box 2, of the UC W-4/DE4..... 10 _____

Two-Earners/Multiple Jobs Worksheet (See *Two earners/multiple jobs* on page 1.)

- Note:** Use this worksheet *only* if the instructions under line H on page 1 direct you here.
- 1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) 1 _____
 - 2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. However, if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3"..... 2 _____
 - 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and in Section I, Box 2, of the UC W-4/DE 4. **DO NOT** use the rest of this worksheet..... 3 _____
- Note:** If line 1 is *less than* line 2, enter "-0-" in Section I, Box 2, of the UC W-4/DE 4. Complete lines 4-9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill.
- 4 Enter the number from line 2 of this worksheet..... 4 _____
 - 5 Enter the number from line 1 of this worksheet..... 5 _____
 - 6 **Subtract** line 5 from line 4..... 6 _____
 - 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here..... 7 **\$** _____
 - 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed..... 8 **\$** _____
 - 9 **Divide** line 8 by the number of months remaining in 2010. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2009. Enter the result here and in Section IV, Box 1 of the UC W-4/DE 4. This is the additional amount to be withheld from each paycheck..... 9 **\$** _____

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$7,000	0	\$0 - \$6,000	0	\$0 - \$65,000	\$550	\$0 - \$35,000	\$550
7,001 - 10,000	1	6,001 - 12,000	1	65,001 - 120,000	910	35,001 - 90,000	910
10,001 - 16,000	2	12,001 - 19,000	2	120,001 - 185,000	1,020	90,001 - 165,000	1,020
16,001 - 22,000	3	19,001 - 26,000	3	185,001 - 330,000	1,200	165,001 - 370,000	1,200
22,001 - 27,000	4	26,001 - 35,000	4	330,001 and over	1,280	370,001 and over	1,280
27,001 - 35,000	5	35,001 - 50,000	5				
35,001 - 44,000	6	50,001 - 65,000	6				
44,001 - 50,000	7	65,001 - 80,000	7				
50,001 - 55,000	8	80,001 - 90,000	8				
55,001 - 65,000	9	90,001 - 120,000	9				
65,001 - 72,000	10	120,001 and over	10				
72,001 - 85,000	11						
85,001 - 105,000	12						
105,001 - 115,000	13						
115,001 - 130,000	14						
130,001 and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. **Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties.** Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, and the District of Columbia for use in administering their tax laws, and using it in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

State of California

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

*** Use this sheet for STATE instructions and worksheets.
Complete the UC W-4/DE 4 as directed.**

YOUR CALIFORNIA PERSONAL INCOME TAX MAY BE UNDERWITHHELD IF YOU DO NOT FILE THIS DE 4 FORM

IF YOU RELY ON THE FEDERAL W-4 FOR YOUR CALIFORNIA WITHHOLDING ALLOWANCES, YOUR CALIFORNIA STATE PERSONAL INCOME TAX MAY BE UNDERWITHHELD AND YOU MAY OWE MONEY AT THE END OF THE YEAR.

PURPOSE: This certificate, DE 4, is for **California personal income tax 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. You should read the instructions contained herein and complete the State portions of the UC W-4/DE 4 form as appropriate, using the worksheets which follow as applicable.

You should complete this form if either:

- (1) You claim a different marital status, number of regular allowances, or different additional dollar amount to be withheld for California personal income tax withholding than you claim for federal income tax withholding or,
- (2) You claim additional allowances for estimated deductions.

THIS FORM WILL NOT CHANGE YOUR FEDERAL WITHHOLDING ALLOWANCES.

The federal Form W-4 is applicable for California withholding purposes if you wish to claim the same marital status, number of regular allowances, and/or the same additional dollar amount to be withheld for state and federal purposes. However, federal tax brackets and withholding methods do not reflect state personal income tax withholding tables.

If you rely on the number of withholding allowances you claim on your Form W-4 withholding allowance certificate for your state income tax withholding, you may be significantly underwithheld. This is particularly true if your household income is derived from more than one source.

CHECK YOUR WITHHOLDING: After your UC W-4/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 and for federal withholding use the Internal Revenue Service (IRS) Publication 919 for federal withholding calculations.

EXEMPTION FROM WITHHOLDING: If you wish to claim exempt, complete Section III of the UC W-4/DE 4. Do not complete Section I, Box 2; Section II, Boxes 2 or 3; or Section IV. You may only claim exempt from withholding California income tax if you did not owe any federal income tax last year and you do not expect to owe any federal income tax this year. The exemption automatically expires on February 15 of the next year. If you continue to qualify for the exempt filing status, a new form UC W-4/DE 4 designating EXEMPT must be submitted before February 15. If you are not having federal income tax withheld this year, but expect to have a tax liability next year, the law requires you to give your employer a new form UC W-4/DE 4 by December 1.

Exemption from Withholding (continued): Under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from California income tax on your wages if (1) your spouse is a member of the armed forces present in California in compliance with military orders; (2) you are present in California solely to be with your spouse; and (3) you maintain your domicile in another state. If you claim exemption under this act, check the box in Section III, Line 3. You may be required to provide proof of exemption upon request.

IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA INCOME TAX RETURN OR CALL YOUR LOCAL FRANCHISE TAX BOARD.

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES 1-800-852-5711 (voice)
1-800-822-6268 (TTY)

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES (Not Toll Free) (916) 845-6500

The *California Employer's Guide* (DE 44), provides the income tax withholding tables. This publication may be found on EDD's Web site at www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm. To assist you in calculating your tax liability, please visit the Franchise Tax Board's Web site at: www.ftb.ca.gov/individuals/index.shtml.

NOTIFICATION:

Your employer is required to send a copy of your UC W-4/DE 4 to the Franchise Tax Board (FTB) if it meets any of the following conditions:

- You claim more than 10 withholding allowances
- You claim exemption from state or federal income tax and your employer expects your usual weekly wages to exceed \$200 per week.
- You make major changes to DE 4, such as crossing out words or writing more than is asked
- You admit that the DE 4 is false

IF THE IRS INSTRUCTS YOUR EMPLOYER TO WITHHOLD FEDERAL INCOME TAX BASED ON A CERTAIN WITHHOLDING STATUS, YOUR EMPLOYER IS REQUIRED TO USE THE SAME WITHHOLDING STATUS FOR STATE INCOME TAX WITHHOLDING IF YOUR WITHHOLDING ALLOWANCES FOR STATE PURPOSES MEET THE REQUIREMENTS LISTED UNDER "NOTIFICATION." IF YOU FEEL THAT THE FEDERAL DETERMINATION IS NOT CORRECT FOR STATE WITHHOLDING PURPOSES, YOU MAY REQUEST A REVIEW.

To do so, write to: W-4 Unit
Franchise Tax Board MS F-180
P. O. Box 2952
Sacramento CA 95812-2952
Fax: (916) 843-1094

Your letter should contain the basis of your request for review. You will have the burden of showing the federal determination incorrect for state withholding purposes. The Franchise Tax Board (FTB) will limit its review to that issue. FTB will notify both you and your employer of its findings. Your employer is then required to withhold state income tax as instructed by FTB. In the event FTB or IRS finds there is no reasonable basis for the number of withholding exemptions that you claimed on your UC W-4/DE 4, you may be subject to a penalty.

PENALTY: You may be fined \$500 if you file, with no reasonable basis, a form UC W-4/DE 4 that results in less tax being withheld than is properly allowable. In addition, criminal penalties apply for willfully supplying false or fraudulent information or failing to supply information requiring an increase in withholding. This is provided for by Section 19176 of the California Revenue and Taxation Code.

INSTRUCTIONS – 1 – ALLOWANCES *– for Section II, Box 2, of the UC W-4/DE 4.

When determining your withholding allowances, you must consider your personal situation:

- Do you claim allowances for dependents or blindness?
- Are you going to itemize your deductions?
- Do you have more than one income coming into the household?

TWO-EARNER/TWO-JOBS: When earnings are derived from more than one source, underwithholding may occur. If you have a working spouse or more than one job, it is best to check the box “SINGLE or MARRIED (with two or more incomes).” Figure the total number of allowances you are entitled to claim on all jobs using only one DE 4 form. Claim allowances with one employer. Do not claim the same allowances with more than one employer. Your withholding will usually be most accurate when all allowances are claimed on the DE 4 or W-4 filed for the highest paying job and zero allowances are claimed for the others.

MARRIED BUT NOT LIVING WITH YOUR SPOUSE: You may check the “Head of Household” marital status box if you meet all of the following tests:

- 1) Your spouse will not live with you at any time during the year;
- 2) You will furnish over half of the cost of maintaining a home for the entire year for yourself and your child or stepchild who qualifies as your dependent; and
- 3) You will file a separate return for the year.

HEAD OF HOUSEHOLD: To qualify, you must be unmarried or legally separated from your spouse and pay more than 50% of the costs of maintaining a home for the entire year for yourself and your dependent(s) or other qualifying individuals. Cost of maintaining the home includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities, and cost of food. It does not include the individual’s personal expenses or any amount which represents value of services performed by a member of the household of the taxpayer.

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, <i>Enter here and in Section II, Box 2 of the UC W-4/DE 4</i>		(F) _____

INSTRUCTIONS — 2 — ADDITIONAL WITHHOLDING ALLOWANCES – for Section II, Box 3, of the UC W-4/DE 4.

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 540 form as a model to calculate this year’s withholding amounts.

Do not include deferred compensation, qualified pension payments or flexible 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

1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB 540 form.....		1. _____
2. Enter \$7,274 if married filing joint with two or more allowances, unmarried head of household or qualifying widow(er) with dependent(s) or \$3,637 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. If line 5 is greater than line 6 (if less, see below); Subtract line 6 from line 5, enter difference.....	=	7. _____
8. Divide the amount on line 7 by \$1,000, round any fraction to the nearest whole number..... Enter this number here and in Section II, Box 3, of the UC W-4/DE 4. Complete Worksheet C, if needed.		8. _____
9. If line 6 is greater than line 5: Enter amount from line 6 (nonwage income).....		9. _____
10. Enter amount from line 5 (deductions).....		10. _____
11. Subtract line 10 from line 9, enter difference.....		11. _____

Complete Worksheet C

* Due to recent legislation, beginning January 1, 2007, wages paid to registered domestic partners will be treated the same for state income tax purposes as wages paid to spouses for California personal income tax (PIT) withholding and PIT wages. This new law does not impact federal income tax law. A registered domestic partner means an individual partner in a domestic partner relationship within the meaning of Section 297 of the Family Code. For more information, please call our Taxpayer Assistance Center at 1-888-745-3886.

WORKSHEET C – for Section IV, Box 2, of the UC W-4/DE 4. TAX WITHHOLDING AND ESTIMATED TAX

1. Enter estimate of total wages for tax year 2010 1. _____
2. Enter estimate of nonwage income (line 6 of Worksheet B) 2. _____
3. Add line 1 and line 2. Enter sum 3. _____
4. Enter itemized deductions or standard deduction (line 1 or 2 of Worksheet B, whichever is largest) 4. _____
5. Enter adjustments to income (line 4 of Worksheet B) 5. _____
6. Add line 4 and line 5. Enter sum 6. _____
7. Subtract line 6 from line 3. Enter difference 7. _____
8. Figure your tax liability for the amount on line 7 by using the 2010 tax rate schedules below 8. _____
9. Enter personal exemptions (line F of Worksheet A x \$107.80) 9. _____
10. Subtract line 9 from line 8. Enter difference 10. _____
11. Enter any tax credits. (See FTB Form 540), 11. _____
12. Subtract line 11 from line 10. Enter difference. This is your total tax liability 12. _____
13. Calculate the tax withheld and estimated to be withheld during 2010. Contact your employer to request the amount that will be withheld on your wages based on the marital status and number of withholding allowances you will claim for 2010. Multiply the estimated amount to be withheld by the number of pay periods left in the year. Add the total to the amount already withheld for 2010 13. _____
14. Subtract line 13 from line 12. Enter difference. If this is less than zero, you do not need to have additional taxes withheld 14. _____
15. Divide line 14 by the number of pay periods remaining in the year. **Enter this figure here and in Section IV, Box 2 of the UC W-4/DE 4.** 15. _____

NOTE: Your employer is not required to withhold the additional amount requested in Section IV, Box 2, of the UC W-4/DE-4. If your employer does not agree to withhold the additional amount, you may increase your withholdings as much as possible by using the "single" status with "zero" allowances. If the amount withheld still results in an underpayment of state income taxes, you may need to file quarterly estimates on Form 540ES with the FTB to avoid a penalty.

THESE TABLES ARE FOR CALCULATING WORKSHEET C AND FOR 2010 ONLY

SINGLE OR MARRIED WITH DUAL EMPLOYERS				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS*	
\$0	\$ 7,060	1.375%	\$0	\$ 0.00
\$ 7,060	\$ 16,739	2.475%	\$ 7,060	\$ 97.08
\$ 16,739	\$ 26,419	4.675%	\$ 16,739	\$ 336.64
\$ 26,419	\$ 36,675	6.875%	\$ 26,419	\$ 789.18
\$ 36,675	\$ 46,349	9.075%	\$ 36,675	\$ 1,494.28
\$ 46,349	\$1,000,000	10.505%	\$ 46,349	\$ 2,372.20
\$1,000,000	and over	11.605%	\$1,000,000	\$102,553.24

MARRIED FILING JOINT OR QUALIFYING WIDOW(ER) TAXPAYERS				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS*	
\$0	\$ 14,120	1.375%	\$0	\$ 0.00
\$ 14,120	\$ 33,478	2.475%	\$ 14,120	\$ 194.15
\$ 33,478	\$ 52,838	4.675%	\$ 33,478	\$ 673.26
\$ 52,838	\$ 73,350	6.875%	\$ 52,838	\$ 1,578.34
\$ 73,350	\$ 92,698	9.075%	\$ 73,350	\$ 2,988.54
\$ 92,698	\$1,000,000	10.505%	\$ 92,698	\$ 4,744.37
\$1,000,000	and over	11.605%	\$1,000,000	\$100,056.45

HEAD OF HOUSEHOLD				
IF THE TAXABLE INCOME IS		THE COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS*	
\$0	\$ 14,130	1.375%	\$0	\$ 0.00
\$ 14,130	\$ 33,479	2.475%	\$ 14,130	\$ 194.29
\$ 33,479	\$ 43,157	4.675%	\$ 33,479	\$ 673.18
\$ 43,157	\$ 53,412	6.875%	\$ 43,157	\$ 1,125.63
\$ 53,412	\$ 63,089	9.075%	\$ 53,412	\$ 1,830.66
\$ 63,089	\$1,000,000	10.505%	\$ 63,089	\$ 2,708.85
\$1,000,000	and over	11.605%	\$1,000,000	\$101,131.35

IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA INCOME TAX RETURN OR CALL FRANCHISE TAX BOARD:

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES 1-800-852-5711 (voice)
 1-800-822-6268 (TTY)

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES
 (Not Toll Free) (916) 845-6500

*marginal tax

DE 4 information is collected for purposes of administering the Personal Income Tax law and under the Authority of Title 22 of the California Code of Regulations and the 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 income tax return.