EMPLOYEE’S WITHHOLDING ALLOWANCE CERTIFICATE

1. Number of allowances for Regular Withholding Allowances, Worksheet A

Number of allowances from the Estimated Deductions, Worksheet B
Total Number of Allowances (A + B) when using the California
Withholding Schedules for 2013
OR

2. Additional amount of state income tax to be withheld each pay period (if employer agrees), Worksheet C
OR

3. I certify under penalty of perjury that I am not subject to California withholding. I meet the conditions set forth under

EXEMPTION FROM WITHOLDING (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 (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 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 THE FRANCHISE TAX BOARD.

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES 800-852-5711 (voice)
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 the Employment Development Department (EDD) website 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 website at: www.ftb.ca.gov/individuals/index.shtml.

NOTIFICATION: Your employer is required to
send a copy of your DE 4 to the Franchise Tax
Board (FTB) if it meets either of the following two
conditions:

• You claim more than 10 withholding allowances.
• You claim exemption from state or federal income tax withholding and your employer expects your usual weekly wages to exceed $200 per week.

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 F180
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 FTB will limit its review to that issue. The FTB will notify both you and your employer of its Þ ndings. Your employer is then required to withhold state income tax as instructed by FTB. In the event FTB or IRS Þ nds there is no reasonable basis for the number of withholding exemptions that you claimed on your Form W-4/DE 4, you may be subject to a penalty.

PENALTY: You may be Þ ned $500 if you Þ le, with no reasonable basis, a 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.

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WORKSHEET C TAX WITHHOLDING AND ESTIMATED TAX

1. Enter estimate of total wages for tax year 2013 . . . . 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 2013 tax rate schedules below . . . . 8.

9. Enter personal exemptions (line F of Worksheet A x $114.40) . . . . 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 2013. 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 2013. 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 2013 . . . . . . 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 Þ gure on line 2 of the DE 4 . . 15.

NOTE: Your employer is not required to withhold the additional amount requested on line 2 of your 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 Þ le quarterly estimates on Form 540-ES with the FTB to avoid a penalty.

THESE TABLES ARE FOR CALCULATING WORKSHEET C AND FOR 2013 ONLY

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

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800-822-6268 (TTY)

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES

(Not Toll Free) 916-845-6500

*marginal tax

The 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 notiÞ ed of how information they provide may be used. Further information is contained in the instructions that came with your last California income tax return.

SINGLE OR MARRIED WITH DUAL EMPLOYERS
IF THE TAXABLE INCOME IS COMPUTED TAX IS

OVER BUT NOT
OVER

OF AMOUNT PLUS*
OVER . . .

$0 $7,455 ...
$7,455 $17,676 ...
$17,676 $27,897 ...
$27,897 $38,726 ...
$38,726 $48,942 ...
$48,942 $250,000 ...
$250,000 $300,000 ...
$300,000 $500,000 ...
$500,000 $1,000,000 ...
$1,000,000 and over

1.100% $0 $0.00
2.200% $7,455 $82.01
4.400% $17,676 $306.87
6.600% $27,897 $756.59
8.800% $38,726 $1,471.30
10.230% $48,942 $2,370.31
11.330% $250,000 $22,938.54
12.430% $300,000 $28,603.54
13.530% $500,000 $53,463.54
14.630% $1,000,000 $121,113.54

UNMARRIED HEAD OF HOUSEHOLD TAXPAYERS

IF THE TAXABLE INCOME IS COMPUTED TAX IS

OVER BUT NOT
OVER

OF AMOUNT PLUS*
OVER . . .

$0 $14,920 ...
$14,920 $35,351 ...
$35,351 $45,571 ...
$45,571 $56,400 ...
$56,400 $66,618 ...
$66,618 $340,000 ...
$340,000 $408,000 ...
$408,000 $680,000 ...
$680,000 $1,000,000 ...
$1,000,000 and over

1.100% $0 $0.00
2.200% $14,920 $164.12
4.400% $35,351 $613.60
6.600% $45,571 $1,063.28
8.800% $56,400 $1,777.99
10.230% $66,618 $2,677.17
11.330% $340,000 $30,644.15
12.430% $408,000 $38,348.55
13.530% $680,000 $72.158.15
14.630% $1,000,000 $115,454.15

MARRIED FILING JOINT OR QUALIFYING WIDOW(ER) TAXPAYERS
IF THE TAXABLE INCOME IS COMPUTED TAX IS

OVER BUT NOT
OVER

OF AMOUNT PLUS*
OVER . . .

$0 $14,910 ...
$14,910 $35,352 ...
$35,352 $55,794 ...
$55,794 $77,452 ...
$77,452 $97,884 ...
$97,884 $500,000 ...
$500,000 $600,000 ...
$600,000 $1,000,000 ...
$1,000,000 and over

1.100% $0 $0.00
2.200% $14,910 $164.01
4.400% $35,352 $613.73
6.600% $55,794 $1,513.18
8.800% $77,452 $2,942.61
10.230% $97,884 $4,740.63
11.330% $500,000 $45,877.10
12.430% $600,000 $57,207.10
14.630% $1,000,000 $106,927.10

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