



UC San Diego

Policy & Procedure Manual

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PAYROLL

Section: 395-11 EXHIBIT A

Effective: 01/01/1991

Supersedes: 09/28/1978

Review Date: TBD

Issuance Date: 01/01/1991

Issuing Office: [General Accounting Division](#)

EXHIBIT A

UC W-4/DE 4		UNIVERSITY OF CALIFORNIA EMPLOYEE'S FEDERAL-STATE WITHHOLDING ALLOWANCE CERTIFICATE		1991																
NAME (LAST, FIRST, MIDDLE)		W4 EMPLOYEE'S NUMBER		PLEASE PRINT DATE PREPARED (1/3/91)																
HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE)		DATE OF BIRTH (MM/DD/YY)		DATE OF DEPARTURE (MM/DD/YY)																
CITY OR TOWN, STATE AND ZIP CODE		MARRIAGE STATUS (Check (X) one box for Federal and one box for State)		FEDERAL (28)																
ACCOUNTING OFFICE TO COMPLETE ONLY IF SENDING TO IRS AND/OR TIR		If married but legally separated or spouse is a nonresident alien, check the Single box		STATE (26)																
Employer's name and address	Office Code	Employer identification number	STATUS/WITHHOLDING ALLOWANCES																	
			SINGLE <input type="checkbox"/> SINGLE or MARRIED with IRS or more incomes <input type="checkbox"/> [S]																	
			MARRIED <input type="checkbox"/> MARRIED but without at higher Single rate <input type="checkbox"/> [M]																	
			MARRIED (NON-RESIDENT ALIEN) <input type="checkbox"/> [M]																	
			HEAD OF HOUSEHOLD <input type="checkbox"/> [H]																	
<p>PURPOSE: The purpose of this 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.</p> <p>INSTRUCTIONS: Complete the information in the boxes, above. 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 State allowances from the State Form DE 4 to the boxes on lines 2a and 2b, below. Transfer your number of Federal allowances from the Federal Form W-4 to the box on line 3, below. Complete the rest of this form if applicable. Sign and date this form and submit it to the appropriate University office. KEEP THE ATTACHED FEDERAL AND STATE INSTRUCTIONS AND WORKSHEETS FOR YOUR REFERENCE.</p>																				
1. If you are exempt from California State income tax withholding because you are a nonresident of the State of California and are earning compensation while located outside the State, check the box to the right and leave lines 2a, 2b, and 2c blank					<input type="checkbox"/> (30-32)															
2. STATE					<input type="checkbox"/> (30-32)															
a. Total number of regular allowances you are claiming for this job (see green State Form DE 4, Worksheet A)					<input type="checkbox"/> (33-35)															
b. Total number of additional allowances for estimated deductions, if entitled (see green State Form DE 4, Worksheet B)					<input type="checkbox"/>															
c. Total of lines 2a and 2b					<input type="checkbox"/>															
3. FEDERAL total number of allowances you are claiming (see white Federal Form W-4)					<input type="checkbox"/> (36-38)															
4. EXEMPTION FROM WITHHOLDING OF FEDERAL/STATE INCOME TAX (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)																				
I claim exemption from Federal and State withholding and I certify that I meet ALL of the following conditions for exemption:																				
<ul style="list-style-type: none"> Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability; AND This year if my income exceeds \$550 and includes nonwage income, another person cannot claim me as a dependent. 																				
If you meet all of the above conditions, enter the year effective and "EXEMPT" here																				
<table border="1"> <tr> <td>YEAR TO</td> <td>STATE</td> <td>FED</td> <td>STATE</td> </tr> <tr> <td></td> <td>WE</td> <td>(26-30)</td> <td>(31-35)</td> </tr> <tr> <td></td> <td></td> <td>998</td> <td>998</td> </tr> </table>						YEAR TO	STATE	FED	STATE		WE	(26-30)	(31-35)			998	998			
YEAR TO	STATE	FED	STATE																	
	WE	(26-30)	(31-35)																	
		998	998																	
5. Are you a full-time student? (Note: Full-time students are not automatically exempt) Yes <input type="checkbox"/> No <input type="checkbox"/>																				
6. ADDITIONAL TAX WITHHOLDING Additional amount, if any, you want deducted each month. (DO NOT COMPLETE SHADED AREAS)																				
a. AUTHORIZATION FOR ADDITIONAL FEDERAL TAX WITHHOLDING (Complete this part to deduct or cancel additional Federal tax.)																				
I hereby authorize the Accounting Office to deduct from my salary the additional MONTHLY tax amount specified in this box (see white Federal Form W-4). This authorization will continue to be in effect until my employment is terminated or until I submit a new UC W-4/DE 4 to change or cancel the deduction.																				
<table border="1"> <tr> <td>X 1</td> <td>6010G</td> <td colspan="2">(CHECK APPROPRIATE BOX)</td> <td>SHOW MONTHLY AMOUNT TO BE DEDUCTED (24-30)</td> </tr> <tr> <td>(1-2)</td> <td>(19-23)</td> <td>NEW</td> <td>CANCEL</td> <td>CHANGE</td> </tr> <tr> <td></td> <td></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>						X 1	6010G	(CHECK APPROPRIATE BOX)		SHOW MONTHLY AMOUNT TO BE DEDUCTED (24-30)	(1-2)	(19-23)	NEW	CANCEL	CHANGE			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
X 1	6010G	(CHECK APPROPRIATE BOX)		SHOW MONTHLY AMOUNT TO BE DEDUCTED (24-30)																
(1-2)	(19-23)	NEW	CANCEL	CHANGE																
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																
NONRESIDENT ALIENS: Federal regulations require that you request at least \$13.00 additional FEDERAL tax withholding on line 6a, above.																				
b. AUTHORIZATION FOR ADDITIONAL STATE TAX WITHHOLDING (Complete this part to deduct or cancel additional State tax.)																				
I hereby authorize the Accounting Office to deduct from my salary the additional MONTHLY tax amount specified in this box (see green State Form DE 4, Worksheet C). This authorization will continue to be in effect until my employment is terminated or until I submit a new UC W-4/DE 4 to change or cancel the deduction.																				
<table border="1"> <tr> <td>6011G</td> <td colspan="2">(CHECK APPROPRIATE BOX)</td> <td>SHOW MONTHLY AMOUNT TO BE DEDUCTED (36-42)</td> </tr> <tr> <td>(31-35)</td> <td>NEW</td> <td>CANCEL</td> <td>CHANGE</td> </tr> <tr> <td></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>						6011G	(CHECK APPROPRIATE BOX)		SHOW MONTHLY AMOUNT TO BE DEDUCTED (36-42)	(31-35)	NEW	CANCEL	CHANGE		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
6011G	(CHECK APPROPRIATE BOX)		SHOW MONTHLY AMOUNT TO BE DEDUCTED (36-42)																	
(31-35)	NEW	CANCEL	CHANGE																	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																	
<p>CERTIFICATION Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.</p> <p>EMPLOYEE'S SIGNATURE _____ DATE _____</p> <p>RE IN 3 YEARS AFTER EMPLOYEE TERMINATES FOR PRIVACY NOTIFICATIONS SEE REVERSE SIDE OF THIS PAGE</p>																				

1991 Form W-4 *



Purpose. Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay.

Exemption From Withholding. Read line 4 of the yellow UC W-4/DE 4 to see if you can claim exempt status. If exempt, only complete the yellow UC W-4/DE 4. Do not complete lines 2, 3, and 6. No Federal income tax will be withheld from your pay. Your exemption is good for one year only. It expires February 15, 1992.

Basic Instructions. Employees who are not exempt should complete the Personal Allowances Worksheet, below. Additional worksheets are provided on page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or two earner/two job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure the number of withholding allowances you are

entitled to claim. However, you may claim fewer allowances than this.

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.

Nonwage Income. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES. Otherwise, you may find that you owe additional tax at the end of the year.

Two-Earner/Two-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. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 filed for the highest paying job and zero allowances are claimed for the others.

Advance Earned Income Credit. If you are eligible for this credit, you can receive it added to your paycheck throughout the year. For details, get Form W-5 from your employer.

Check Your Withholding. After your W-4 takes effect, you can use Pub. 919, *Is My Withholding Correct for 1991?*, to see how the dollar amount you are having withheld compares to your estimated total annual tax. Call 1-800-829-3676 to order this publication. Check your local telephone directory for the IRS assistance number if you need further help.

Personal Allowances Worksheet For 1991, the value of your personal exemption(s) is reduced if your income is over \$100,000 (\$150,000 if married filing jointly, \$125,000 if head of household, or \$75,000 if married filing separately). Get Pub. 919 for details.

- A Enter "1" for yourself if no one else can claim you as a dependent A _____
- B Enter "1" if { 1. You are single and have only one job; or
2. You are married, have only one job, and your spouse does not work; or
3. Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 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 (this may help you avoid having too little tax withheld) C _____
- D Enter number of dependents (other than your spouse or yourself) whom 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 \$1,500 of child or dependent care expenses for which you plan to claim a credit F _____
- G Add lines A through F and enter total here ► G _____

For accuracy, do all worksheets that apply.

- 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 are single and have more than one job and your combined earnings from all jobs exceed \$27,000 OR if you are married and have a working spouse or more than one job, and the combined earnings from all jobs exceed \$46,000, see the Two-Earner/Two-Job Worksheet on page 2 if you want to avoid having too little tax withheld.
- If neither of the above situations applies to you, stop here and enter the number from line G on line 3 of the yellow UC W-4/DE 4.

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

University of California San Diego Policy – PPM 395 – 11 Exhibit A
 PPM 395 – 11 Exhibit A University of California Employee's Federal & State-Withholding
 Allowance Certificate

Form W-4 (1991)

Page 2

Deductions and Adjustments Worksheet

Note: Use this worksheet only if you plan to itemize deductions or claim adjustments to income on your 1991 tax return.

- 1 Enter an estimate of your 1991 itemized deductions. These include: qualifying home mortgage interest, charitable contributions, state and local taxes (but not sales taxes), medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 1991, you may have to reduce your itemized deductions if your income is over \$100,000 (\$50,000 if married filing separately). Get Pub. 919 for details.) 1 \$ _____
- 2 Enter $\left\{ \begin{array}{l} \$5,700 \text{ if married filing jointly or qualifying widow(er)} \\ \$5,000 \text{ if head of household} \\ \$3,400 \text{ if single} \\ \$2,850 \text{ if married filing separately} \end{array} \right\}$ 2 \$ _____
- 3 Subtract line 2 from line 1. If line 2 is greater than line 1, enter zero 3 \$ _____
- 4 Enter an estimate of your 1991 adjustments to income. These include alimony paid and deductible IRA contributions 4 \$ _____
- 5 Add lines 3 and 4 and enter the total 5 \$ _____
- 6 Enter an estimate of your 1991 nonwage income (such as dividends or interest income) 6 \$ _____
- 7 Subtract line 6 from line 5. Enter the result, but not less than zero 7 \$ _____
- 8 Divide the amount on line 7 by \$2,000 and enter the result here. Drop any fraction 8 _____
- 9 Enter the number from Personal Allowances Worksheet, line G, on page 1 9 _____
- 10 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter the total on line 1, below. Otherwise, stop here and enter this total on line 3 of the yellow UC W-4/DE 4 10 _____

Two-Earner/Two-Job Worksheet

Note: Use this worksheet only if the instructions at line G on page 1 direct you here.

- 1 Enter the number from line G on 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 2 _____
- 3 If line 1 is GREATER THAN OR EQUAL TO line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "0") and on line 3 of the yellow 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" on line 3 of the yellow UC W-4/DE 4. Complete lines 4-9, below, to calculate the additional dollar withholding 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 amount needed 8 \$ _____
- 9 Divide line 8 by 12. Enter the result here and on line 6a of the yellow UC W-4/DE 4. This is the additional amount to be withheld each month 9 \$ _____

Table 1: Two-Earner/Two-Job Worksheet

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
0 - \$4,000	0	0 - \$6,000	0
4,001 - 8,000	1	6,001 - 10,000	1
8,001 - 12,000	2	10,001 - 14,000	2
12,001 - 17,000	3	14,001 - 18,000	3
17,001 - 21,000	4	18,001 - 22,000	4
21,001 - 26,000	5	22,001 - 45,000	5
26,001 - 30,000	6	45,001 and over	6
30,001 - 35,000	7		
35,001 - 40,000	8		
40,001 - 55,000	9		
55,001 - 75,000	10		
75,001 and over	11		

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
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 - \$46,000	\$320	0 - \$26,000	\$320
46,001 - 94,000	600	26,001 - 55,000	600
94,001 and over	670	55,001 and over	670

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 completed form will result in your being treated as a single person who claims no withholding allowances. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, and the District of Columbia for use in administering their tax laws.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping 46 min.; Learning about the law or the form 10 min.; Preparing the form 70 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer, TFP, and the Office of Management and Budget, Paperwork Reduction Project (1545-0010), Washington, DC 20503. DO NOT send the tax form to either of these offices. Instead, give it to your employer.



Serving the People of California

1991

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

DE 4 *

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

YOUR CALIFORNIA PERSONAL INCOME TAX MAY BE UNDERWITHHELD IF YOU DO NOT FILE THE 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 WILL OWE MONEY AT THE END OF THE YEAR.

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

The DE 4 should be used to properly withhold the amount of wages that accurately reflects your State tax situation.

STATE ALLOWANCES CLAIMED WILL NOT CHANGE YOUR FEDERAL WITHHOLDING ALLOWANCES.

The Federal Form W-4 is applicable for California withholding purposes if you claim the same marital status, number of regular allowances, and/or the same additional dollar amount to be withheld for State and Federal purposes.

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 Federal 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 dollar amounts that are being withheld with your estimated total annual tax. You can use the worksheets in this DE 4 for California withholding and the Internal Revenue Service (IRS) Publication 919 for Federal withholding calculations.

EXEMPTION FROM WITHHOLDING: Read line 4 of the yellow UC W-4/DE 4 to see if you claim exempt status. If exempt, complete lines 4 and 5, answering all questions. Do not complete lines 2, 3, and 6. This exemption will automatically expire on February 15 of the next year unless submitted again on a new UC W-4/DE 4 before that date. 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 W-4/DE 4 by December 1.

DE 4 Rev. 16 (12/90) State of California Employment Development Department

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PPM 395 – 11 Exhibit A University of California Employee's Federal & State-Withholding Allowance Certificate

INSTRUCTIONS — 1 — ALLOWANCES - for line 2a of the yellow 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 worksheets from 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. Enter here and on line 2a of the yellow UC W-4/DE 4 | (F) _____ |

INSTRUCTIONS — 2 — ADDITIONAL WITHHOLDING ALLOWANCES - for line 2b of the yellow UC W-4/DE 4

If you expect to itemize deductions on your California income tax return, you can claim additional withholding allowances. Use this worksheet to determine whether your expected estimated deductions may entitle you to claim one or more additional withholding allowances. If you have a complex tax situation or numerous itemized deductions 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 \$ _____ |
| \$4,339 if head of household or qualifying widow(er) with dependent(s) | |
| 2 Enter \$4,339 if married filing jointly | 2 \$ _____ |
| \$2,169 if single | |
| \$2,169 if married filing separately | |
| 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 \$ _____ |
| If line 5 is greater than line 6, (if less, see below): | |
| 7 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 | 8 _____ |
| Enter this number here and on line 2b of the yellow UC W-4/DE 4. Complete Worksheet C, if needed. | |
| If line 6 is greater than line 5: | |
| 9 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 | |

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PPM 395 – 11 Exhibit A University of California Employee's Federal & State-Withholding
Allowance Certificate**

for line 6b of the
yellow UC W-4/DE 4

WORKSHEET C **TAX WITHHOLDING AND ESTIMATED TAX**

1 Enter estimate of total wages for tax year 1991 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 1991 tax rate schedules 8 _____

9 Enter personal exemptions (line F of Worksheet A X \$58,000) 9 _____

10 Subtract line 9 from line 8. Enter difference 10 _____

11 Enter any tax credits. (See FTB Form 5403) 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 1991. Multiply the sum of the deductions on your last paychecks from each job by the number of pay periods in the year. 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 months remaining in the year. Enter this figure here and on line 6b of the yellow UC W-4/DE 4 15 _____

NOTE: Your employer is not required to withhold the additional amount requested. 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 Franchise Tax Board to avoid a penalty.

THESE TABLES ARE FOR CALCULATING WORKSHEET C AND FOR 1991 ONLY

IF THE TAXABLE INCOME IS ...		SINGLE OR MARRIED (Two or more incomes)			MARRIED PERSONS (One income)								
		THE COMPUTED TAX IS ...			THE COMPUTED TAX IS ...								
OVER	BUT NOT OVER	OF AMOUNT OVER ...	PLUS	AMOUNT OVER ...	MINUS TIMES	OVER	BUT NOT OVER	OF AMOUNT OVER ...	PLUS	AMOUNT OVER ...	MINUS TIMES		
\$0	\$4,213 ...	1.0%	\$0 +	\$0.00	1.0%	\$0	\$0.00	1.0%	\$0 +	\$0.00	1.0%	\$0.00	
\$4,213	\$9,985 ...	2.0%	\$4,213 +	\$42.13	2.0%	\$42.13	\$8,426	\$19,970 ...	2.0%	\$8,426 +	\$84.26	2.0%	\$84.26
\$9,985	\$15,757 ...	4.0%	\$9,985 +	\$157.57	4.0%	\$241.83	\$19,970	\$31,514 ...	4.0%	\$19,970 +	\$315.14	4.0%	\$483.66
\$15,757	\$21,875 ...	6.0%	\$15,757 +	\$388.45	6.0%	\$556.97	\$31,514	\$43,750 ...	6.0%	\$31,514 +	\$776.90	6.0%	\$1,113.94
\$21,875	\$27,646 ...	8.0%	\$21,875 +	\$755.53	8.0%	\$994.47	\$43,750	\$55,292 ...	8.0%	\$43,750 +	\$1,511.06	8.0%	\$1,988.94
\$27,646 and over		9.4%	\$27,646 +	\$1,217.21	9.3%	\$1,353.87	\$55,292 and over		9.3%	\$55,292 +	\$2,434.42	9.3%	\$2,707.74

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 OFFICE.

IF YOU ARE CALLING FROM WITHIN THE STATE OF CALIFORNIA:

Area Codes 213, 619, 714, 805, and 818 1-800-852-5711

Area Codes 209, 408, 415, 707, 916 (except Sacramento) 1-800-852-7050

SACRAMENTO METROPOLITAN AREA 369-0500

If Toll Call from Sacramento Location 1-800-852-7050

IF YOU ARE CALLING FROM OUTSIDE OF CALIFORNIA (Not Toll Free) 916-369-0500

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 18934. 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.

DE 4 Rev. 16 (12-90) State of California / Employment Development Department