



 **Detach and give top portion to your employer. Keep bottom portion for your records.**

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**Who must file a Form D-4?**

Every new employee who resides in DC and who is required to have taxes withheld, must fill out Form D-4 and file it with his/her employer. If you are not liable for DC taxes because you are a nonresident you must file Form D-4A (Certificate of Nonresidence in the District of Columbia) with your employer.

**When should you file?**

File Form D-4 whenever you start new employment. Once filed with your employer, it will remain in effect until you file an amended certificate. You may file a new withholding allowance certificate any time if the number of withholding allowances you are entitled to increases. You must file a new certificate within 10 days if the number of withholding allowances you claimed decreases.

**How many withholding allowances should you claim?**

Use the worksheet on the front of this form to figure the number of withholding allowances you should claim. If you want less money withheld from your paycheck, you may claim additional allowances by completing Section B of the worksheet, Lines j through o. However, if you claim too many allowances, you may owe taxes at the end of the year.

**Should I deduct an additional amount from my paycheck?**

In some instances, even if you claim zero withholding allowances, you may not have enough tax withheld. You may, upon agreement with your employer, have more tax withheld by entering on Line 3, a dollar amount of your choosing.

**What to file**

After completing Form D-4, detach the top portion and file it with your employer. Keep the bottom portion for your records.