

**STATE OF DELAWARE
WITHHOLDING ALLOWANCE(S) COMPUTATION WORKSHEET
FOR TAXABLE YEARS BEGINNING
ON OR AFTER JANUARY 1, 2000**

- A. Enter "1" for Yourself (2 if 60 years old or older) if no one else claims you as a dependent. A. _____
- B. Enter "1" for your Spouse (2 if 60 years or older) if no one else claims your spouse as a dependent. B. _____
- C. Enter number of dependents other than your spouse that you will claim. C. _____
- D. Enter "1" if you qualify to take a child/dependent care credit for one child or dependent and "2" if you qualify to take the credit for two or more children or dependents. D. _____
- E. Enter "1" for yourself if 65 or over and "1" if blind. E. _____
- F. Enter "1" for spouse if 65 or over and "1" if blind. F. _____
- G. Add Line A through F and enter total here. G. _____

If you plan to itemize or receive non-wage income, or claim other deductions and wish to adjust your withholding, continue with the following Section H. **OTHERWISE STOP HERE** and enter number from Line G onto Form W-4 and indicate "For Delaware Purposes Only".

H. DEDUCTIONS AND INCOME ADJUSTMENTS –

NOTE – Use this section only if you plan to Itemize or claim other deductions or have non-Wage income. If computing this section on married filing separate or combined separate status, the following rule applies: include only the amount of itemized deductions that pertain to your separate return.

- 1. Enter an estimate of your itemized deductions for the current year, i.e. home mortgage interest, real estate and other taxes (excluding state income tax paid), charitable contributions, medical expenses in excess of 7.5% of adjusted gross income, and miscellaneous deductions (most miscellaneous deductions are now deductible only in excess of 2% of your adjusted gross income). 1. \$ _____
- 2. Delaware Standard Deduction of \$3,250 2. \$ 3,250.00

3. Subtract Line 2 from Line 1, but not less than zero. 3. \$ _____
4. Enter an estimate of your subtraction adjustment to income for the current year. These include alimony paid, IRA contributions, State pension exclusion and the Exclusion for certain persons over 60 years old or Disabled. 4. \$ _____
5. Add Lines 3 and 4. 5. \$ _____
6. Enter an estimate of your non-wage income for the current year. 6. \$ _____
7. Subtract Line 6 From Line 5 and enter the result. 7. \$ _____
8. Divide the amount on Line 7 by \$2,000 and enter result here. Round down to nearest whole number. 8. _____
9. Enter the number from Line G above. 9. _____
10. Add Lines 8 and 9 and enter total here. IF LESS THAN ZERO, SEE SPECIAL INSTRUCTIONS BELOW*. Report this number of allowances on Form W-4 and indicate "For Delaware Purposes Only" to your employer. 10. _____

I. ***SPECIAL INSTUCTIONS:** If the total on Line 10 is less than zero you will need additional withholding as a result of non-wage income. You can calculate the amount of additional withholding as follows:

- (1) Multiply number on Line 10 by \$110;
- (2) Divide the result by the number of pay periods during the year (e.g. if you are paid monthly, divide by 12); The result is the additional amount of withholding required per pay.

EXAMPLE: Total on Line 10 is "-2" and you are paid once a month.

- (1) Line H = 2 x \$110 = \$220.00
- (2) Number of pay periods = \$220.00/12 = \$ 18.33

You should notify your employer on a "**For Delaware Purposes Only**" W-4 that withholding allowance should be "0" and an additional \$18.33 per pay should be withheld for the current year.