### W-4

**Employee's Withholding Exemption Certificate for Federal, Delaware, Maryland, and Local Income Taxes**

**Non-resident aliens may claim only single with one exemption**

1. **If Single**, and you claim an exemption, write the figure "1" ……………………………………….
   - If you claim no exemptions, write "0" ………………………………………………………………

2. **If Married**, one exemption each for husband and wife if not claimed on another certificate
   - (a) If you claim both of these exemptions, write the figure "2" ………………………………………
   - (b) If you claim one of these exemptions, write the figure "1" ………………………………………
   - (c) If you claim neither of these exemptions, write "0" ……………………………………………

3. Exemptions for age and blindness. (applicable only to you and your spouse but not dependents)
   - (a) If you or your spouse will be 65 years of age or older at the end of the year, and you claim this exemption, write the figure "1"; if both will be 65 or older, and you claim both exemptions, write the figure "2" ………………………………………
   - (b) If you or your spouse are blind, and you claim the exemption, write the figure "1", if both are blind, and you claim both of these exemptions, write the figure "2" ……………………………

4. If you claim exemptions for one or more dependents, write the number of such exemptions
   - (Do not claim exemptions for a dependent unless you are qualified under existing regulations) …..

5. Allowance(s) for itemized deductions. (This allowance is used solely for the purpose of figuring your withholding tax, and cannot be claimed when you file your tax return) …………………

6. Add the number of exemptions which you have claimed above and write the total
   - ………………………………………

I certify under penalty of perjury that the number of withholding exemptions claimed on this certificate does not exceed the number which I am entitled.

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**Signature**

X X X X X X X

**Date**

10/29/2002

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When completing a W-4 form, all of the areas in RED must be completed.

Exemptions - please make sure the employee is consistent with the exemptions. If claiming Single, do not place exemptions in the married boxes.

Do not place zeros (0) in the unused exemption boxes. Please have the employee verify the total number of exemptions equal the total number entered.

Only place exemptions in the STATE of MD, if you are a Maryland resident.

A new W-4 needs to be completed for an existing employee when the employee needs to change exemptions or has a name change.

If an employee has a change of address a new W-4 DOES NOT need to be completed, unless they are changing tax jurisdiction (i.e. changing states, or within Wilmington City limits).