

## EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE INSTRUCTIONS

(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

**MARITAL STATUS**—If you are legally separated from your spouse under a decree of divorce or separate maintenance, check the Single box.

If you file as **head of household** on your tax return, you are treated as Single for withholding tax purposes. However, an additional withholding allowance may be claimed for this filing status.

**NUMBER OF WITHHOLDING ALLOWANCES**—Do not claim more than the correct number of withholding allowances. However, if by claiming the correct number of withholding allowances you still expect to owe more income tax for the year than will be withheld, you may increase the amount withheld either by claiming fewer withholding allowances or by entering into an agreement with your employer to withhold an additional dollar amount.

**Note:** *Hawaii law does NOT allow "exempt" status for withholding purposes.*

**NONWAGE INCOME**—If you have a large amount of nonwage income, from sources such as interest or dividends, you should consider making estimated tax payments using Form N-200V or 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 HW-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the HW-4 filed for the highest paying job and zero allowances are claimed for the others.

**FILING THE CERTIFICATE**—You must file this form with your employer or your employer must withhold tax from your wages as if you were single and claimed no withholding allowances.

**FILING A NEW CERTIFICATE**—You SHOULD file a new certificate if you get married or are entitled to claim more withholding allowances. You MUST file a new certificate within 10 days if ANY of the following occurs:

- (a) If you are divorced or legally separated.
- (b) If your spouse, for whom you have been claiming a withholding

allowance, commences claiming his or her own withholding allowance on a separate certificate.

(c) If a dependent for whom you claimed a withholding allowance no longer qualifies as a dependent.

You MUST file a new certificate on or before December 1 in case of the death of your spouse or the death of a dependent, unless such event occurs in December.

**WITHHOLDING ALLOWANCE FOR AGE**—You may claim an additional withholding allowance for age if you are at least 65 years old and no one can claim you as a dependent. If you are married and filing a joint return, you may also claim an additional withholding allowance if your spouse is at least 65 years old, no one else can claim your spouse as a dependent, and your spouse is not already claiming such withholding allowance for himself/herself on a Form HW-4.

**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 qualifying child or any other person who is your dependent.

**PENALTIES**—Penalties are imposed for willfully supplying false or fraudulent information or for willfully failing to supply information.

**CERTIFIED DISABLED PERSON**—See the section, "What Is Not Subject to Withholding" in *Booklet A, Employer's Tax Guide*.

**NONRESIDENT MILITARY SPOUSE**—Under federal law, the State is prohibited from subjecting the income received by a service member's nonresident spouse for services performed (i.e., wages) in Hawaii to Hawaii's income tax beginning tax year 2009 if certain conditions are met. See Tax Information Release No. 2010-01 and Tax Announcement No. 2019-01 for further details.

**FOR FURTHER INFORMATION**—Contact your employer or the Department of Taxation at 808-587-4242 (toll-free at 1-800-222-3229).

-----Cut here and give the certificate to your employer. Keep the top portion and a copy of page 2 for your records.-----



## EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE

HW4\_I 2025A 01 VID01

### Section A (to be completed by the employee)

1 Type or print your full name	2 Your social security number
Home address (number and street or rural route)	3 Marital Status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate <input type="checkbox"/> Certified Disabled Person (not subject to withholding) <input type="checkbox"/> Nonresident Military Spouse (not subject to withholding)
City or town, state, and Postal/ZIP code	
4 Total number of allowances you are claiming (from line 1 of the worksheet on page 2). <b>(Note: Hawaii law does NOT allow "EXEMPT" status for withholding purposes.)</b>	4
5 Additional amount, if any, you want deducted each pay period	5

I declare, under the penalties set forth in section 231-36, HRS, that I have correctly indicated my marital status and that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled.

(Date) \_\_\_\_\_

(Signed) \_\_\_\_\_

### Section B (to be completed by the employer)

1 Employer's name	2 Hawaii tax identification number WH - _____ - _____ - _____ - _____
Employer's address	City or town, state, and Postal/ZIP code

**EMPLOYER:** Keep this certificate with your records. If you believe that an employee has claimed excess allowances for the employee's situation (generally more than 10) or misstated the employee's marital status, you must send a copy of the Form HW-4 for that employee to the Hawaii Department of Taxation, P. O. Box 1425, Honolulu, Hawaii 96806-1425

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## HW-4 Worksheet to Figure Your Withholding Allowances

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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 ..... B. \_\_\_\_\_

C. Enter "1" for your **spouse** if: 1. No one else can claim your spouse as a dependent **AND**  
2. Your spouse is not claiming a withholding allowance for himself / herself  
on a Form HW-4 ..... C. \_\_\_\_\_

D. You may be able to claim additional withholding allowances for **age**. See Instructions on page 1.  
Enter "1" if you or your spouse qualifies. Enter "2" if both you and your spouse qualify ..... D. \_\_\_\_\_

E. Enter the number of **dependents** that you will claim on your tax return. (State qualifications  
are the same as the federal) ..... E. \_\_\_\_\_

F. Enter "1" if you will file as **head of household** on your tax return. See Instructions on page 1 ..... F. \_\_\_\_\_

G. Enter "1" if you estimate that you will have at least \$250 of **total tax credits** ..... G. \_\_\_\_\_

H. If you plan to **itemize or claim adjustments to income**, complete the worksheet below and enter the number of  
withholding allowances here from line 8 ..... H. \_\_\_\_\_

I. Total. Add lines A through H. Enter the total here and on line 4 of Form HW-4 on page 1. (**Note:** *This amount  
may be different from the number of exemptions you claim on your return*) ..... I. \_\_\_\_\_

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## Deductions and Adjustments Worksheet

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**NOTE:** Use this worksheet only if you plan to itemize deductions or claim adjustments to income.

- Enter an estimate of your current year's itemized deductions. These include: qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your adjusted gross income for taxable years beginning after December 31, 2018, and miscellaneous deductions. (You may have to reduce your itemized deductions if your income is over \$166,800 (\$83,400 if married filing separately)) ..... 1 \$ \_\_\_\_\_
- Enter 
$$\left\{ \begin{array}{l} \$8,800^* \text{ if married filing jointly or surviving spouse} \\ \$6,424^* \text{ if head of household} \\ \$4,400^* \text{ if single} \\ \$4,400^* \text{ if married filing separately} \end{array} \right\}$$
 ..... 2 \$ \_\_\_\_\_
- Line 1 minus line 2. Enter the result, but not less than zero ..... 3 \$ \_\_\_\_\_
- Enter an estimate of your current year's adjustments to income ..... 4 \$ \_\_\_\_\_
- Add lines 3 and 4 and enter the total ..... 5 \$ \_\_\_\_\_
- Enter an estimate of your current year's nonwage income (such as dividends or interest income) ..... 6 \$ \_\_\_\_\_
- Line 5 minus line 6. Enter the result, but not less than zero ..... 7 \$ \_\_\_\_\_
- Divide the amount on line 7 by \$1,144\*\*. (Use whole numbers only). Enter the result here and on the HW-4 worksheet, line H above ..... 8 \_\_\_\_\_

\* Nonresidents and part-year residents: On line 2, enter the amount appropriate to your filing status multiplied by the ratio of your Hawaii adjusted gross income to total adjusted gross income from all sources.

\*\* Nonresidents and part-year residents: Divide the amount on line 7 by \$1,144 multiplied by the ratio of your Hawaii adjusted gross income to total adjusted gross income from all sources.