

<p>1. S.S.# _____ / _____ / _____</p> <p>Name _____</p> <p>Address (number and street or rural route) _____</p> <p>City _____ State _____ Zip _____</p>	<p>2. Filing Status: 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married Joint 3 <input type="checkbox"/> Married Separate 4 <input type="checkbox"/> Head of Household 5 <input type="checkbox"/> Surviving Spouse</p> <p>NOTE: You may not have to complete this form if you checked: • Box 1 (Single) or • Box 2 (Married Joint) and the combined total of all wages is \$70,000, or less.</p> <p>However, if you have taxable non-wage income and you want an additional amount withheld from your pay, enter the amount on Line 5.</p>
<p>3. If you have chosen to use the chart from instruction A, enter the appropriate letter here</p>	3. _____
<p>4. Total Number of allowances you are claiming (see instructions)</p>	4. _____
<p>5. Additional amount you want deducted from each pay</p>	5. \$ _____
<p>Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate</p>	
<p>6. Employee's Signature _____</p>	<p>Date _____</p>
<p>7. Employer's Name and Address _____</p>	<p>Employer Identification Number _____</p>

Cut here and give the certificate to your employer.

Basic Instructions

- Line 1 Enter your name, address and social security number in the spaces provided.
- Line 2 Check the box to indicate your filing status for your NJ-1040 return.
- Note:** If you have checked box 2 (married joint), box 4 (head of household) or box 5 (surviving spouse) and either your spouse works or you have more than one job and the **combined total of all wages** is greater than \$50,000, see instruction A, below.
- Line 3 If you have chosen to use the wage chart from instruction A, enter the appropriate letter.
- Line 4 Enter the number of allowances you are claiming. If you are claiming allowances for more than yourself and your spouse, you may choose to increase this number to allow for the dependent exemption increase to \$1,500 on the NJ-1040. Entering a number on this line will decrease the amount of withholdings and could result in an underpayment on your return.
- Line 5 Enter the amount of additional withholdings you want deducted from each pay.

Instruction A - WAGE CHART

In certain filing situations the standard withholding tables will not deduct enough New Jersey income tax from your wages. Consequently, you may find that you owe additional tax at the end of the year.

The chart below is designed to compensate for those filers whose withholding rates are lower than the tax rate on their total income from the NJ-1040 tax return. This Wage Chart applies to taxpayers who are married filing jointly, surviving spouses or heads of households. **Single individuals or married individuals filing separate returns do not need to use this chart.**

If you have indicated filing status #2, 4 or 5 on the above NJ-W4 and your taxable income is greater than \$70,000, the changes to New Jersey's income tax rate structure will affect you. You should strongly consider using the Wage Chart if your total wage income exceeds \$70,000. Although the tax rate change will not affect you if your taxable income is \$70,000, or less, you should consider using the Wage Chart if you have more than one source of wage income, or you have taxable nonwage income from which New Jersey income tax is not being withheld. Many people with wages between \$50,000 and \$70,000 have other income from which tax is not withheld and should consider filing an NJ-W4.

How to use the Chart -

- 1) Find the amount of your wages in the left-hand column.
- 2) Find the amount of the total for all other wages (including your spouse's wages) along the top row.
- 3) Follow along the row that contains your wages until you come to the column that contains the other wages.
- 4) This meeting point indicates the Withholding Table that best reflects your income situation.
- 5) If you have chosen this method, enter the "letter" of the withholding table on Line 3 of the NJ-W4.

NOTE: If your income situation substantially increases or decreases in the future, you should resubmit a revised NJ-W4 to your employer.

Total of All Other Wages		0	10,001	20,001	30,001	40,001	50,001	60,001	70,001	80,001	80,001	90,001	OVER
		10,000	20,000	30,000	40,000	50,000	60,000	70,000	80,000	90,000	100,000	110,000	120,000
Y O U R W A G E S	0	B	B	B	B	B	B	B	B	B	B	B	B
	10,001	B	B	B	B	C	C	C	C	C	C	C	C
	20,001	B	B	B	A	A	D	D	D	D	D	D	D
	30,001	B	B	A	A	A	A	A	E	E	E	E	E
	40,001	B	C	A	A	A	A	A	E	E	E	E	E
	50,001	B	C	D	A	A	A	E	E	E	E	E	E
	60,001	B	C	D	A	A	E	E	E	E	E	E	E
	70,001	B	C	D	E	E	E	E	E	E	E	E	E
	80,001	B	C	D	E	E	E	E	E	E	E	E	E
	90,001	B	C	D	E	E	E	E	E	E	E	E	E
OVER	B	C	D	E	E	E	E	E	E	E	E	E	

NOTICE TO EMPLOYEES

from the New Jersey Division of Taxation

On January 1, 1991, the tax rate structure of the New Jersey Gross Income Tax will change. There will be two different rates based on the taxpayer's filing status. The rate for single taxpayers and married taxpayers filing separate returns differs from the rate for married taxpayers filing a joint return, heads of households and surviving spouses.

The Federal Form W4 may no longer be accurate for NJ withholding purposes. Therefore, the State of New Jersey is providing the NJ-W4 (on reverse side). You are not required to complete this form. If you do not file an NJ-W4 with your employer, your NJ tax withholdings will continue to be based on the information on your Federal W4 Form. In some situations, however, this may result in the withholding of an insufficient amount of New Jersey Gross Income Tax.

WHO SHOULD CONSIDER FILING AN NJ-W4

In determining the proper amount of New Jersey Gross Income Tax to be withheld, you should keep in mind that the tax rate is based on the total of all sources of taxable income. Therefore, if you have two or more sources of income, you should consider filing an NJ-W4 so that the amount of tax withheld will be sufficient.

The following are examples of income situations where you may want to file an NJ-W4.

Married Couples Filing Jointly, Surviving Spouses, Heads of Households

- If your combined total from all wages (i.e., either you have more than one job or both you and your spouse work) exceeds \$70,000, you should consider filing an NJ-W4.
- If your combined total from all wages is \$70,000, or less, you should read through Form NJ-W4 and instructions and decide whether you should complete the form. Many people with wages between \$50,000 and \$70,000 have other income from which tax is not withheld and should consider filing an NJ-W4.
- If you have taxable nonwage income (e.g., interest and dividends, etc.) from which New Jersey Gross Income Tax is not being withheld and you want to have an additional amount of tax withheld from your pay to cover the tax due on the nonwage income, you should complete Line 5 on the NJ-W4.

Single Individuals and Married Individuals Filing Separately

- If you have more than one source of wage income or you have taxable nonwage income (e.g., interest and dividends, etc.) from which New Jersey Gross Income Tax is not being withheld and you want an additional amount of tax withheld from your wages to cover the tax due on this income, you should complete Line 5 on the NJ-W4. In any other situation, the information on your Federal W-4 should be accurate for New Jersey Gross Income Tax withholding purposes.

Nonresidents

- The information above also applies to you, based on your filing status. However, you should consider *New Jersey income only* when deciding whether or not to complete a Form NJ-W4.

The fact that your employer gave you a Form NJ-W4 does not mean you are required to file it. Instructions for completing Form NJ-W4 are provided with the form. Please be careful when completing the form, so that the correct amount of New Jersey income tax will be withheld from your pay.

THE AMOUNT OF NEW JERSEY INCOME TAX WITHHELD FROM YOUR PAY MAY CHANGE IN 1991 WHETHER OR NOT YOU REQUEST WITHHOLDING CHANGES, DUE TO CHANGES IN THE TAX LAW.

If you have any questions about Form NJ-W4 or the changes to the New Jersey Income Tax, please call the Division of Taxation's toll free Hotline at 1-800-323-4400.