



## HW-4 Worksheet to Figure Your Withholding Allowances

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|---|------------------------|
| <p><b>A.</b> Enter "1" for <b>yourself</b> if no one else can claim you as a dependent.....</p>   | <p><b>A.</b> _____</p> |
| <p><b>B.</b> Enter "1" if:    1. You are single and have only 1 job <b>OR</b><br/>                          2. You are married, have only 1 job, and your spouse does not work .....</p>  | <p><b>B.</b> _____</p> |
| <p><b>C.</b> Enter "1" for your <b>spouse</b> if:    1. No one else can claim your spouse as a dependent <b>AND</b><br/>  2. Your spouse is not claiming a withholding allowance for himself / herself<br/>  on a Form HW-4 .....</p> | <p><b>C.</b> _____</p> |
| <p><b>D.</b> You may be able to claim additional withholding allowances for <b>age</b>. See Instructions on Page 1.<br/>Enter "1" if you or your spouse qualifies. Enter "2" if both you and your spouse qualify .....</p>  | <p><b>D.</b> _____</p> |
| <p><b>E.</b> Enter the number of <b>dependents</b> that you will claim on your tax return. (State qualifications<br/>are the same as the federal) .....</p>   | <p><b>E.</b> _____</p> |
| <p><b>F.</b> Enter "1" if you will file as <b>head of household</b> on your tax return. See Instructions on Page 1 .....</p>  | <p><b>F.</b> _____</p> |
| <p><b>G.</b> Enter "1" if you estimate that you will have at least \$250 of <b>total tax credits</b> .....</p>  | <p><b>G.</b> _____</p> |
| <p><b>H.</b> If you plan to <b>itemize or claim adjustments to income</b>, complete the worksheet below and enter the number of<br/>withholding allowances here from Line 8 .....</p>   | <p><b>H.</b> _____</p> |
| <p><b>I.</b> Total. Add Lines A through H. Enter the total here and on Line 4 of Form HW-4 on Page 1. (<b>Note:</b> <i>This amount<br/>may be different from the number of exemptions you claim on your return</i>).....</p>  | <p><b>I.</b> _____</p> |

## Deductions and Adjustments Worksheet

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

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|--|--------------------------|
| <p><b>1.</b> Enter an estimate of your current year's itemized deductions. These include: qualifying home mortgage interest,<br/>charitable contributions, State and local taxes, medical expenses in excess of 7.5% of your adjusted gross income,<br/>and miscellaneous deductions. (You may have to reduce your itemized deductions if your income is over \$100,000<br/>(\$50,000 if married filing separately)) .....</p> | <p><b>1</b> \$ _____</p> |
| <p><b>2.</b> Enter <math>\left\{ \begin{array}{l} \\$4,000^* \text{ if married filing jointly or surviving spouse} \\ \\$2,920^* \text{ if head of household} \\ \\$2,000^* \text{ if single} \\ \\$2,000^* \text{ if married filing separately} \end{array} \right\}</math> .....</p>   | <p><b>2</b> \$ _____</p> |
| <p><b>3.</b> Line 1 minus Line 2. Enter the result, but not less than zero .....</p>   | <p><b>3</b> \$ _____</p> |
| <p><b>4.</b> Enter an estimate of your current year's adjustments to income .....</p>  | <p><b>4</b> \$ _____</p> |
| <p><b>5.</b> Add Lines 3 and 4 and enter the total .....</p>   | <p><b>5</b> \$ _____</p> |
| <p><b>6.</b> Enter an estimate of your current year's nonwage income (such as dividends or interest income) .....</p>  | <p><b>6</b> \$ _____</p> |
| <p><b>7.</b> Line 5 minus Line 6. Enter the result, but not less than zero .....</p>   | <p><b>7</b> \$ _____</p> |
| <p><b>8.</b> Divide the amount on Line 7 by \$1,040**. Drop any fraction. Enter the result here and on the HW-4 worksheet,<br/>Line H above .....</p>  | <p><b>8</b> _____</p>    |

\* 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 \$1,040 multiplied by the ratio of your Hawaii adjusted gross income to total adjusted gross income from all sources.