

### This Certificate Is Optional for Employees

If you do not complete this certificate, then your employer will calculate your Colorado withholding based on your IRS Form W-4. That calculation is designed to withhold the required Colorado income tax due on your wages throughout the year, and it will generally result in a refund when you file your Colorado income tax return.

### Reasons to Complete This Certificate

Complete this certificate if you want to adjust your Colorado withholding for one or more of the following reasons:

1. You expect to claim federal itemized deductions or the Colorado child tax credit,
2. You (and your spouse, if filing jointly) earn most of your income from one job, or
3. You expect significant income from other sources.

For most taxpayers, completing this certificate will likely increase your take-home pay, reduce your Colorado withholding, and reduce your refund when you file your Colorado income tax return. Consider the amounts you enter carefully. If too little is withheld, then you will owe

## Worksheet 1: Withholding Allowance

This worksheet is optional. You may complete the Colorado Employee Withholding Certificate without completing this worksheet. Complete this worksheet only if you want to adjust your Colorado withholding for one or both of the following reasons:

1. You expect to claim additional federal deductions or the Colorado child tax credit; or
2. You (and your spouse, if filing jointly) have multiple jobs but earn most of your income from one job.

To use the electronic DR 0004 Withholding Calculator, go to [Tax.Colorado.gov/Withholding-Forms](http://Tax.Colorado.gov/Withholding-Forms).

You (and your spouse, if filing jointly) only need to complete this worksheet once regardless of your number of jobs. However, you will need to give a separate Colorado Employee Withholding Certificate to each of your employers. Do not give this worksheet to your employers.

For more information about itemized deductions, see IRS Topic No. 501. For more information about qualifying for the child tax credit, see IRS Publication 972. Please note that the Colorado child tax credit is allowed for qualifying children who do not have a work-eligible social security number.

1. Enter the amount of income you (and your spouse, if filing jointly) expect to receive this year from all sources.	\$
2. Enter your Standard Allowance, based on your expected filing status from IRS Form W-4 Step 1(c): a. \$12,500 if single or married filing separately; b. \$19,500 if head of household; or c. \$27,000 if married filing jointly or qualifying surviving spouse.	\$
3. Enter the amount from IRS Form W-4 Step 4(b), if any, which is your estimated federal deductions that exceed the standard deduction.	\$
4. Enter your Child Tax Credit Allowance from Table 2 below. If you do not want to reduce your withholding for the Colorado child tax credit, you may enter zero on this line, even if you expect to claim the credit.	\$
5. Add Lines 2, 3, and 4. This is your Total Withholding Allowance.	\$
6. Enter the number of jobs that you (and your spouse, if filing jointly) currently have.	
7. Divide Line 5 by Line 6. This is your Annual Withholding Allowance for each job. a. If you (and your spouse, if filing jointly) have multiple jobs but earn most of your income from one job, you may want to divide the Total Withholding Allowance on Line 5 unevenly between your jobs. For example, if you earn 75% of your income from one job, you could use 75% of Line 5 for that job and the remaining 25% of Line 5 for your other job(s). If you choose to divide Line 5 unevenly, you will need to complete a separate Colorado Employee Withholding Certificate for each job. b. If you want a greater amount withheld, you may enter a smaller amount than your calculation.	\$

Enter the amount you choose on Line 2 of your Colorado Employee Withholding Certificate.

Table 2: Child Tax Credit Allowance				
Go down the first column to your expected filing status from IRS Form W-4 Step 1(c). Then select the corresponding row in the second column with your expected income from Line 1 of Worksheet 1. Finally, go across that row to the column with your number of qualifying children.				
Filing Status from IRS Form W-4 Step 1(c)	Income from Line 1 of Worksheet 1	Allowance for Qualifying Children Under Age 6 on December 31 of this year:		
		1 Child	2 Children	3 or More Children
Single, Married Filing Separately, or Head of Household	\$0 - \$25,000	\$25,000	\$25,000	\$25,000
	\$25,001 - \$50,000	\$11,500	\$22,500	\$34,000
	\$50,001 - \$75,000	\$2,500	\$5,000	\$7,000
	\$75,001 or more	\$0	\$0	\$0
Married Filing Jointly or Qualifying Surviving Spouse	\$0 - \$35,000	\$25,000	\$35,000	\$35,000
	\$35,001 - \$60,000	\$11,500	\$22,500	\$34,000
	\$60,001 - \$85,000	\$2,500	\$5,000	\$7,000
	\$85,001 or more	\$0	\$0	\$0

