

# Notice of Withholding

**Your employer must send a copy of your Employee's Withholding Allowance Certificate (Form W-4 [federal] or DE 4 [state]) to the Franchise Tax Board (FTB) if the form meets either of the following two conditions:**

- You claim more than 10 withholding allowances.
- You claim to be exempt from state or federal income tax withholding and your employer expects your usual weekly wages to exceed \$200.

Your employer will continue to treat the Form W-4 and/or DE 4 as valid until notified, in writing, by the FTB of the proper marital status and number of allowances to use for California Personal Income Tax (PIT) withholding purposes.

**If you disagree with the FTB determination, you may request a review of the determination by writing to:**

W-4 Unit Franchise Tax Board MS F180  
P.O. Box 2952  
Sacramento, CA 95812-2952  
Fax (916) 843-1094

You, as the employee, will have to provide proof that the FTB determination is incorrect for California PIT withholding purposes. Your employer must continue to withhold as instructed in the original determination until notified by the FTB, in writing, of any changes.

If the FTB finds that the number of withholding allowances you claimed is unreasonable, you may be subject to a \$500 penalty as provided by Section 13101 of the California Unemployment Insurance Code.