

Massachusetts Department of Revenue

Form M-4

Massachusetts Employee's Withholding Exemption Certificate

Print full name Social Security number

Home address

City/Town State Zip

Employee: File this form with your employer. Otherwise, Massachusetts income taxes will be withheld from your wages without exemptions.

Employer: Keep this certificate with your records. If the employee is believed to have claimed excessive exemptions, the Massachusetts Department of Revenue should be so advised.

How to Claim Your Withholding Exemptions

- 1 Your personal exemption. Enter "1" or, if you are age 65 or over or will be before next year, enter "2"
2 If married and if exemption for spouse is allowed, enter "4" in line 2. If your spouse is age 65 or over or will be before next year and if otherwise qualified, enter "5." See Instruction C below
3 Enter the number of qualified dependents. See Instruction D below
4 Total number of withholding exemptions. Add lines 1 through 3
5 Additional withholding per pay period under agreement with your employer
A. Fill in you will file as head of household.
B. Fill in you are blind.
C. Fill in your spouse if blind and not subject to withholding.
D. Fill in you are a full-time student engaged in seasonal, part-time, or temporary employment whose estimated annual income will not exceed \$8,000. Employer: Do not withhold if D is filled in.

General Information

A. Number. The more exemptions you claim on this certificate, the less tax withheld from your employer. If you claim more exemptions than you are entitled to, civil and criminal penalties may be imposed. However, you may claim a smaller number of exemptions without penalty. If you do not file a certificate, your employer must withhold on the basis of no exemptions.

If you expect to owe more income tax than will be withheld, you may either claim a smaller number of exemptions or enter into an agreement with your employer to have additional amounts withheld.

You should claim the total number of exemptions to which you are entitled to prevent excessive overwithholding, unless you have a significant amount of other income. Underwithholding may result in owing additional taxes to the Commonwealth at the end of the year.

If you work for more than one employer at the same time, you must not claim any exemptions with employers other than your principal employer.

If you are married and if your spouse is subject to withholding, each may claim a personal exemption.

B. Changes. You may file a new certificate at any time if the number of exemptions increases. You must file a new certificate within 10 days if the number of exemptions previously claimed by you decreases. For example,

if during the year your dependent son's income indicates that you will not provide over half of his support for the year, you must file a new certificate.

C. Spouse. If your spouse is not working or if she or he is working but not claiming the personal exemption or the age 65 or over exemption, generally you may claim those exemptions in line 2. However, if you are planning to file separate annual tax returns, you should not claim withholding exemptions for your spouse or for any dependents that will not be claimed on your annual tax return.

If claiming a spouse, write "4" in line 2. Entering "4" makes a withholding system adjustment for the \$4,400 exemption for a spouse.

D. Dependent(s). You may claim an exemption in line 3 for each individual who qualifies as a dependent under the Federal Income Tax Law. In addition, if one or more of your dependents will be under age 12 at year end, add "1" to your dependents total for line 3.

You are not allowed to claim "federal withholding deductions and adjustments" under the Massachusetts withholding system.

If you have income not subject to withholding, you are urged to have additional amounts withheld to cover your tax liability on such income. See line 5.

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Signature

Date