



# MISSISSIPPI EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Employee's Name \_\_\_\_\_ SSN \_\_\_\_\_

Employee's Residence Address \_\_\_\_\_

Mississippi Department of Revenue  
P.O. Box 960  
Jackson, MS 39205

Number and Street \_\_\_\_\_ City or Town \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

| CLAIM YOUR WITHHOLDING PERSONAL EXEMPTION   |   |   |                |
|---|---|---|----------------|
|   | Marital Status  | Personal Exemption Allowed  | Amount Claimed |
| <b>EMPLOYEE:</b><br><br>File this form with your employer. Otherwise, you must withhold Mississippi income tax from the full amount of your wages.                          | 1. Single   | <input type="checkbox"/> Enter \$6,000 as exemption . . . . ▶   | \$ _____       |
|   | 2. Marital Status<br>(Check One)  | (a) <input type="checkbox"/> Spouse <b>NOT</b> employed: Enter \$12,000 ▶   | \$ _____       |
|   |   | (b) <input type="checkbox"/> Spouse <b>IS</b> employed: Enter that part of \$12,000 claimed by you in multiples of \$500. See instructions 2(b) below .▶  | \$ _____       |
| 3. Head of Family   | <input type="checkbox"/> Enter \$9,500 as exemption. To qualify as head of family, you must be single and have a dependent living in the home with you. See instructions 2(c) and 2(d)below . . . . .▶  |   | \$ _____       |
| <b>EMPLOYER:</b><br><br>Keep this certificate with your records. If the employee is believed to have claimed excess exemption, the Department of Revenue should be advised. | 4. Dependents   | You may claim \$1,500 for each dependent*, other than for taxpayer and spouse, who receives chief support from you and who qualifies as a dependent for Federal income tax purposes.<br>* A head of family may claim \$1,500 for each dependents excluding the one which qualifies you as head of family. Multiply number of dependents claimed by you by \$1,500. Enter amount claimed...▶     |                |
|   | <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div> Number Claimed   |   |                |
|   | 5. Age and Blindness  | • Age 65 or older <input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Single<br>• Blind <input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Single<br>Multiply the number of blocks checked by \$1,500. Enter the amount claimed . . . . .▶<br>* <b>Note:</b> No exemption allowed for age or blindness for dependents. |                |
|   | 6. TOTAL AMOUNT OF EXEMPTION CLAIMED - Lines 1 through 5...▶  |   |                |
| 7. Additional dollar amount of withholding per pay period if agreed to by your employer . . . . .▶  |   |   | \$ _____       |
| <b>Military Spouses Residency Relief Act Exemption from Mississippi Withholding</b>   | 8. If you meet the conditions set forth under the Service Member Civil Relief, as amended by the Military Spouses Residency Relief Act, and have no Mississippi tax liability, write <b>"Exempt"</b> on Line 8. You must attach a copy of the Federal Form DD-2058 and a copy of your Military Spouse ID Card to this form so your employer can validate the exemption claim..▶ |   |                |

I declare under the penalties imposed for filing false reports that the amount of exemption claimed on this certificate does not exceed the amount to which I am entitled or I am entitled to claim exempt status.

Employee's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### INSTRUCTIONS

- |  |                        |                     |                |         |                                   |          |                     |         |                    |         |               |         |   |
|--|------------------------|---------------------|----------------|---------|-----------------------------------|----------|---------------------|---------|--------------------|---------|---------------|---------|---|
| <p><b>1. The personal exemptions allowed:</b></p> <table border="0" style="width: 100%;"> <tr> <td>(a) Single Individuals</td> <td>\$6,000</td> <td>(d) Dependents</td> <td>\$1,500</td> </tr> <tr> <td>(b) Married Individuals (Jointly)</td> <td>\$12,000</td> <td>(e) Age 65 and Over</td> <td>\$1,500</td> </tr> <tr> <td>(c) Head of family</td> <td>\$9,500</td> <td>(f) Blindness</td> <td>\$1,500</td> </tr> </table> <p><b>2. Claiming personal exemptions:</b></p> <p>(a) Single Individuals enter \$6,000 on Line 1.</p> <p>(b) <u>Married individuals are allowed a joint exemption of \$12,000.</u><br/>                     If the spouse is not employed, enter \$12,000 on Line 2(a). If the spouse is employed, the exemption of \$12,000 may be divided between taxpayer and spouse in any manner they choose - in multiples of \$500. For example, the taxpayer may claim \$6,500 and the spouse claims \$5,500; or the taxpayer may claim \$8,000 and the spouse claims \$4,000. The total claimed by the taxpayer and spouse may not exceed \$12,000. Enter amount claimed by you on Line 2(b).</p> <p>(c) <u>Head of Family</u><br/>                     A head of family is a single individual who maintains a home which is the principal place of abode for himself and at least one other dependent. Single individuals qualifying as a head of family enter \$9,500 on Line 3. If the taxpayer has more than one dependent, additional exemptions are applicable. See item (d).</p> <p>(d) <u>An additional exemption of \$1,500 may generally be claimed for each dependent of the taxpayer.</u> A dependent is any relative who receives chief support from the taxpayer and who qualifies as a dependent for Federal income tax purposes. Head of family individuals may claim an additional exemption for each dependent <u>excluding</u> the one which is required for head of family status. For example, a head of family taxpayer has 2 dependent children and his dependent mother living with him. The taxpayer may claim 2 additional exemptions. Married or single individuals may claim an additional exemption for each dependent, but</p> | (a) Single Individuals | \$6,000             | (d) Dependents | \$1,500 | (b) Married Individuals (Jointly) | \$12,000 | (e) Age 65 and Over | \$1,500 | (c) Head of family | \$9,500 | (f) Blindness | \$1,500 | <p><b>should not</b> include themselves or their spouse. Married taxpayers may divide the number of their dependents between them in any manner they choose; for example, a married couple has 3 children who qualify as dependents. The taxpayer may claim 2 dependents and the spouse 1; or the taxpayer may claim 3 dependents and the spouse none. Enter the amount of dependent exemption on Line 4.</p> <p>(e) <u>An additional exemption of \$1,500 may be claimed by either taxpayer or spouse or both if either or both have reached the age of 65 before the close of the taxable year.</u> No additional exemption is authorized for dependents by reason of age. Check applicable blocks on Line 5.</p> <p>(f) An additional exemption of \$1,500 may be claimed by either taxpayer or spouse or both if either or both are <b>blind</b>. No additional exemption is authorized for dependents by reason of blindness. Check applicable blocks on Line 5. Multiply number of blocks checked on Line 5 by \$1,500 and enter amount of exemption claimed.</p> <p><b>3. Total Exemption Claimed:</b><br/>                     Add the amount of exemptions claimed in each category and enter the total on Line 6. This amount will be used as a basis for withholding income tax under the appropriate withholding tables.</p> <p><b>4. A NEW EXEMPTION CERTIFICATE MUST BE FILED WITH YOUR EMPLOYER WITHIN 30 DAYS AFTER ANY CHANGE IN YOUR EXEMPTION STATUS.</b></p> <p><b>5. PENALTIES ARE IMPOSED FOR WILLFULLY SUPPLYING FALSE INFORMATION</b></p> <p><b>6. IF THE EMPLOYEE FAILS TO FILE AN EXEMPTION CERTIFICATE WITH HIS EMPLOYER, INCOME TAX MUST BE WITHHELD BY THE EMPLOYER ON TOTAL WAGES WITHOUT THE BENEFIT OF EXEMPTION..</b></p> <p><b>7.</b> To comply with the Military Spouse Residency Relief Act (PL111-97) signed on November 11, 2009.</p> |
| (a) Single Individuals   | \$6,000                | (d) Dependents      | \$1,500        |         |                                   |          |                     |         |                    |         |               |         |   |
| (b) Married Individuals (Jointly)  | \$12,000               | (e) Age 65 and Over | \$1,500        |         |                                   |          |                     |         |                    |         |               |         |   |
| (c) Head of family   | \$9,500                | (f) Blindness       | \$1,500        |         |                                   |          |                     |         |                    |         |               |         |   |