

State Tax Commission  
 P.O. Box 960  
 Jackson Mississippi 39205

**MISSISSIPPI EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE**

IMPORTANT: THIS CERTIFICATE MAY BE USED FOR PAY PERIODS IN CALENDAR YEAR 2000 and after

Employee's Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Employee's Residence Address \_\_\_\_\_  
 Number and Street City or Town State Zip Code

		CLAIM YOUR WITHHOLDING PERSONAL EXEMPTION			
Marital Status		Personal Exemption Allowed		Amount Claimed	
<b>EMPLOYEE:</b> File this form with your employer. Otherwise, he must withhold Mississippi income tax from the full amount of your wages.  <b>EMPLOYER:</b> Keep this certificate with your records. If the employee is believed to have claimed excess exemption, the State Tax Commission should be advised.	1. Single	<input type="checkbox"/> Enter \$6,000 as exemption.....▶		\$	
	2. Married (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) & (d) below.....▶			
	4. Dependents	Number Claimed	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. *A head of family may claim \$1,500 for each dependent <b>excluding</b> the one which qualifies you as head of family. Multiply number of dependents claimed by you by \$1,500. Enter amount claimed.....▶		
5. Age and Blindness Exemption		Age 65 or older <input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Single Blind <input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Single Multiply number of blocks checked by \$1,500. Enter amount claimed.....▶ Note: No exemption allowed for age or blindness for dependents.			
<b>Effective only for pay periods in 2000 and after</b>	6. TOTAL AMOUNT OF EXEMPTION CLAIMED - Lines 1 through 5.....▶			\$	
	7. Additional dollar amount withholding per pay period if agreed to by your employer.....▶			\$	

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.

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

**INSTRUCTIONS**

- THE PERSONAL EXEMPTIONS ALLOWED ARE:**
  - Single individuals - \$6,000
  - Married individuals (jointly) - \$12,000
  - Head of family - \$9,500
  - Dependents - \$1,500
  - Aged 65 and over - \$1,500
  - Blindness - \$1,500
- CLAIMING PERSONAL EXEMPTIONS:**
  - SINGLE INDIVIDUALS** enter \$6,000 on Line 1.
  - MARRIED INDIVIDUALS** are allowed a joint exemption of \$12,000. 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 - taxpayer may claim \$6,500 and spouse claims \$5,500; or taxpayer may claim \$8,000 and spouse claims \$4,000. The total claimed by taxpayer and spouse may not exceed \$12,000. Enter amount claimed by you on Line 2(b).
  - 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 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).
  - An additional exemption of \$1,500 may generally be claimed for each dependent of the taxpayer. 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 **excluding** 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 **should not** 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 3 and the spouse none. Enter the amount of dependent exemption on line 4.
    - An additional exemption of \$1,500 may be claimed by either taxpayer or spouse or both if either or both are **BLIND**. No additional exemption is authorized for dependents by reason of age. Check applicable blocks on Line 5.
    - An additional exemption of \$1,500 may be claimed by either taxpayer or spouse or both if either or both are **BLIND**. 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.
- TOTAL EXEMPTION CLAIMED:**  
 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.
- A NEW EXEMPTION CERTIFICATE MUST BE FILED WITH YOUR EMPLOYER WITHIN 30 DAYS AFTER ANY CHANGE IN YOUR EXEMPTION STATUS.**
- PENALTIES ARE IMPOSED FOR WILLFULLY SUPPLYING FALSE INFORMATION OR WILLFUL FAILURE TO SUPPLY INFORMATION WHICH WOULD REDUCE THE WITHHOLDING EXEMPTION.**
- 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.**
- IMPORTANT: USE THIS FORM ONLY FOR PAY PERIODS IN 2000 AND AFTER.**