



**MISSISSIPPI EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE**

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

		CLAIM YOUR WITHHOLDING PERSONAL EXEMPTION	
		Marital Status	Personal Exemption Allowed
<b>EMPLOYEE:</b>	<b>1. Single</b>	<input type="checkbox"/>	Enter \$6,000 as exemptions..... ▶ \$
	<b>2. Marital Status</b> (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..... ▶ \$
	<b>3. Head of Family</b>	<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 (d) below..... ▶ \$
<b>EMPLOYER:</b>	<b>4. Dependents</b>	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..... ▶ \$	
		Number Claimed	
	<b>5. Age and blindness</b>	<input type="checkbox"/> Age 65 or older <input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Single <input type="checkbox"/> Blind <input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Single Multiply the number of blocks checked by \$1,500. Enter the amount claimed..... ▶ \$ *Note: No exemption allowed for age or blindness for dependents.	
		<b>6. TOTAL AMOUNT OF EXEMPTION CLAIMED - Lines 1 through 5..... ▶ \$</b>	
	<b>7. Additional dollar amount of withholding per pay period if agreed to by your employer..... ▶ \$</b>		
<b>Military Spouses Residency Relief Act Exemption from Mississippi Withholding</b>	<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 "Exempt" 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..... ▶</b>		

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**

- The personal exemptions allowed:**

(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
  - 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, 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).
    - Head of Family 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).
    - 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 may claim 3 dependents and the spouse none. Enter the amount of dependent exemption on Line 4.**
  - 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.**
  - 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.**
- To comply with the Military Spouse Residency Relief Act (PL111-97) signed on November 11, 2009.