Form 89-350-98-1 Rev.4/99

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

EMPLOYEE: File this form with your employer. Otherwise, he must withhold Mississippi income tax from the full amount of your wages.

EMPLOYER: Keep this certificate with your records. If the employee is believed to have claimed excess exemption, the State Tax Commission should be advised.

Marital Status		CLAIM YOUR WITHHOLDING PERSONAL EXEMPTION Personal Exemption Allowed	Amount Claimed
1.Single		☐ Enter $6,000 as exemption.....$	$
2.Married (Check One)	(a)	☐ Spouse **NOT** employed:Enter$12,000.....$	
	(b)	☐ Spouse **IS** employed: Enter that part of $12,000 claimed by you, in multiples of $500. See instructions 2(b)below.....$	
3. Head of Family		☐ 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 **excluding** 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 ☐ Husband ☐ Wife ☐ Single Blind ☐ Husband ☐ Wife ☐ Single Multiply number of ☐ locks checked by $1,500. Enter amount claimed.....$ Note: No exemption allowed for age or blindness for dependents.	
Effective only for pay periods in 2000 and after		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

1. THE PERSONAL EXEMPTIONS ALLOWED ARE:
   (a) Single individuals - $6,000
   (b) Married individuals (jointly) - $12,000
   (c) Head of family - $9,500
   (d) Dependents - $1,500
   (e) Aged 65 and over - $1,500
   (f) Blindness - $1,500

2. CLAIMING PERSONAL EXEMPTIONS:
   (a) SINGLE INDIVIDUALS enter $6,000 on Line 1.

   (b) 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 andspouse claims $4,000. The total claimed by taxpayer and spouse may not ex- ceed $12,000. Enter amount claimed by you on Line 2(b).

   (c) 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).

   (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 tax- payer 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.

   (e) 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. No additional exemption is authorized for dependents by reason of age. Check applicable blocks on Line 5.

   (f) 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.

3. 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.

4. A NEW EXEMPTION CERTIFICATE MUST BE FILED WITH YOUR EMPLOYER WITHIN 30 DAYS AFTER ANY CHANGE IN YOUR EXEMPTION STATUS.

5. PENALTIES ARE IMPOSED FOR WILLFULLY SUPPLYING FALSE INFORMATION OR WILLFUL FAILURE TO SUPPLY INFORMATION WHICH WOULD REDUCE THE WITHHOLDING EXEMPTION.

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.

7. IMPORTANT: USE THIS FORM ONLY FOR PAY PERIODS IN 2000 AND AFTER.