FORM M-4

MASSACHUSETTS EMPLOYEE’S WITHHOLDING EXEMPTION CERTIFICATE

Print full name
Social Security no.
Print home address
City.
State
Zip

Employee:
File this form or Form W-4 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. Write the figure “1.” If you are age 65 or over or will be before next year, write “2”.

2. If married and if exemption for spouse is allowed, write the figure “4.” If your spouse is age 65 or over or will be before next year and if otherwise qualified, write “5.” See Instruction C.

3. Write the number of your qualified dependents. See instruction D.

4. Add the number of exemptions which you have claimed above and write the total.

5. Additional withholding per pay period under agreement with employer $ ____________________
   A. ☐ Check if you will file as head of household on your tax return.
   B. ☐ Check if you are blind.
   C. ☐ Check if spouse is blind and not subject to withholding.
   D. ☐ Check if you are a full-time student engaged in seasonal, part-time or temporary employment whose estimated annual income will not exceed $4,000.

EMPLOYER: DO NOT withhold if Box D is checked.

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

Date ____________________ Signed ____________________

THIS FORM MAY BE REPRODUCED

THE COMMONWEALTH OF MASSACHUSETTS, DEPARTMENT OF REVENUE

A. Number. If you claim more than the correct number of exemptions, civil and criminal penalties may be imposed. You may claim a smaller number of exemptions. If you do not file a certificate, your employer must withhold on the basis of no exemptions.

B. 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.

C. 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.

D. 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.

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

F. 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.

IF THE ALLOWABLE MASSACHUSETTS WITHHOLDING EXEMPTIONS ARE THE SAME AS YOU ARE CLAIMING FOR U.S. INCOME TAXES, COMPLETE U.S. FORM W-4 ONLY.