

FORM
M-4P

**MASSACHUSETTS WITHHOLDING EXEMPTION CERTIFICATE
FOR PENSION, ANNUITY AND OTHER PERIODIC AND NONPERIODIC PAYMENTS**

Rev. 8/02



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

**Send this form to
the payer of your
pension or other
subject payment.**

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 exempt from Massachusetts income tax withholding because your legal residence (domicile) is elsewhere and your pension is from certain pension plans (see instruction E).

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

The Massachusetts income tax withholding provisions apply to pension, annuity and other periodic and nonperiodic payments made to those who have not elected to be exempt from the U.S. income tax withholding provisions.

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, Massachusetts withholding will be based on "0" exemptions.

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 payer to have additional amounts withheld.

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.

If you or your spouse are claiming exemptions under Massachusetts withholding from other income (such as employment), do not claim the same exemptions from this income.

B. 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.

C. Spouse. If your spouse is not working or if she or he is working but not claiming the personal exemption or the age 65 or over exemption, generally you may claim those exemptions in line 2. However, if you are planning to file separate annual tax returns, you should not claim withholding exemptions for your spouse or for any dependents that will not be claimed on your annual tax return.

If claiming a wife or husband, write "4" in line 2. Using "4" is the withholding system adjustment for the \$3,850 exemption for a spouse.

D. Dependent(s). You may claim an exemption in line 3 for each individual who qualifies as a dependent under the Federal Income Tax Law. In addition, if one or more of your dependents will be under age 12 at year end, add "1" to your dependents total for line 3.

E. Payments not subject to tax Under Title 4 of the United States Code, section 114, payments to nonresidents of Massachusetts from certain pension plans are not subject to tax.

If you elect not to have U.S. income tax withholding apply to pensions, other periodic and nonperiodic payments in the future, Massachusetts law provides that Massachusetts withholding will cease on such payments.

If you have income not subject to withholding, you are urged to have additional amounts withheld to cover your tax liability on such income. See line 5.