MISSISSIPPI EMPLOYEE’S WITHHOLDING EXEMPTION CERTIFICATE

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1. THE PERSONAL EXEMPTIONS ALLOWED ARE:

- SINGLE INDIVIDUALS enter $6,000 on Line 1.
- MARRIED INDIVIDUALS are allowed a joint exemption of $12,000.
- 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).
- A HEADDRESS 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).
- 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).
- ADDITIONAL EXEMPTIONS FOR DEPENDENTS: You may claim $1,500 for each dependent,* other than for the taxpayer and spouse, who receives chief support from you and who qualifies as a dependent for Federal income tax purposes. Multiply number of dependents claimed by you by $1,500. Enter amount claimed.

2. CLAIMING PERSONAL EXEMPTIONS:

(a) SINGLE INDIVIDUALS enter $6,000 on Line 1.

(b) MARRIED INDIVIDUALS are allowed a joint exemption of $12,000.

(c) 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) ADDITIONAL EXEMPTIONS FOR DEPENDENTS: You may claim $1,500 for each dependent,* other than for the taxpayer and spouse, who receives chief support from you and who qualifies as a dependent for Federal income tax purposes. Multiply number of dependents claimed by you by $1,500. Enter amount claimed.

3. TOTAL AMOUNT OF 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.

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 - $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

3. 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.

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