MISSISSIPPI EMPLOYEE’S WITHHOLDING EXEMPTION CERTIFICATE

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

3. **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.
   - 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 below.

4. **AGE AND BLINDNESS EXEMPTION**
   - Age 65 or older ( )
   - Blind ( )
   - Husband ( )
   - Wife ( )
   - Single
   - Multiply number of blocks checked by $1,500. Enter amount claimed below.

5. **MILITARY SPOUSES RESIDENCY RELIEF ACT EXEMPTION FROM MISSISSIPPI WITHHOLDING**
   - 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.

**CLAIM YOUR WITHHOLDING PERSONAL EXEMPTION**

<table>
<thead>
<tr>
<th>Marital Status</th>
<th>Personal Exemption Allowed</th>
<th>Amount Claimed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Single</td>
<td>( ) Enter $6,000 as exemption.</td>
<td>$</td>
</tr>
<tr>
<td>2. Married</td>
<td>( ) Spouse NOT employed: Enter $12,000.</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>( ) Spouse IS employed: Enter that part of $12,000 claimed by you in multiples of $500. See instructions 2(b)</td>
<td>$</td>
</tr>
<tr>
<td>3. Head of Family</td>
<td>( ) Enter $9,500 as exemption. To qualify as head of family, you must be single and have a dependent living in the home with you. See instructions 2(c)</td>
<td>$</td>
</tr>
</tbody>
</table>

**Effective only for pay periods in 2000 and after**

6. **TOTAL AMOUNT OF EXEMPTION CLAIMED** - Lines 1 through 5 above.

7. **ADDITIONAL DOLLAR AMOUNT WITHHOLDING PER PAY PERIOD IF AGREED TO BY YOUR EMPLOYER** - Enter agreed amount.............

8. **TO COMPLY WITH THE MILITARY SPOUSES RESIDENCY RELIEF ACT (PL 111-97)**

NOTE: No exemption allowed for age or blindness for dependents. No additional exemption is authorized for dependents by reason of blindness.

**IMPORTANT: THIS CERTIFICATE MAY BE USED FOR PAY PERIODS IN CALENDAR YEAR 2010 and after.**

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

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Form 89-350-10-2 Rev.1/10
Department of Revenue
P.O. Box 960
Jackson Mississippi 32025

Employee’s Name

Employee’s Residence Address

Number and Street City or Town State Zip Code

EMPLOYER: Keep this certificate with your records. If the employee is believed to have claimed excess exemption, the Department of Revenue should be advised.

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

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: __________

1. Single
2. Married
3. Head of Family
4. Dependents
5. Age and Blindness Exemption
6. Total amount of exemption claimed
7. Additional dollar amount withholding per pay period if agreed to by your employer
8. Military Spouses Residency Relief Act Exemption from Mississippi Withholding

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*A head of family may claim $1,500 for each dependent excluding the one which qualifies you as head of family.*