## MISSISSIPPI EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

### Employee's Information
- **Name:**
- **SSN:**
- **Address:**
- **City or Town:**
- **State:**
- **Zip Code:**

### Employee's Residence

### Marital Status

#### Personal Exemption Allowed

<table>
<thead>
<tr>
<th>Marital Status</th>
<th>Amount Claimed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$6,000</td>
</tr>
<tr>
<td>Married</td>
<td>$12,000</td>
</tr>
<tr>
<td>Head of Family</td>
<td>$9,500</td>
</tr>
</tbody>
</table>

### Dependents

#### Number Claimed

<table>
<thead>
<tr>
<th>Number Claimed</th>
<th>Amount Claimed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$1,500</td>
</tr>
<tr>
<td>2</td>
<td>$3,000</td>
</tr>
<tr>
<td>3</td>
<td>$4,500</td>
</tr>
</tbody>
</table>

### Age and Blindness

- Age 65 or older
- Blind

### Military Spouses

#### Exemption from Mississippi Withholding

- 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.

### INSTRUCTIONS

1. **The personal exemptions allowed:**
   - (a) Single Individuals: $6,000
   - (b) Married Individuals (Jointly): $12,000
   - (c) Head of Family: $9,500
   - (d) Dependents: $1,500
   - (e) Age 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. Enter $12,000 claimed by you in multiples of $500. For example, the taxpayer may claim $8,000 and the spouse claims $4,000. The total claimed by the taxpayer and spouse may not exceed $12,000. Enter amount claimed by you on Line 2(b).
   - (c) Head of Family:
     - 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 other dependent. Single individuals qualify 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. The taxpayer may claim 2 dependents and the spouse 1; or the taxpayer may claim 3 dependents 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 by $1,500 and enter amount of exemption claimed.

3. **Total Exemption Claimed:**

4. **A NEW EXEMPTION CERTIFICATE MUST BE FILED WITH YOUR EMPLOYER WITHIN**

5. **Penalties are imposed for willfully supplying false information**

6. **If the employee fails to file an exemption certificate with his employer, income tax must be withheld by the employer on total**

7. To comply with the Military Spouse Residency Relief Act (PL111-97) signed into law.