

**State of New Jersey - Division of Taxation
Employee's Withholding Allowance Certificate**

1. SS# Name Address City State Zip			2. Filing Status: (Check only one box) 1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married/Civil Union Couple Joint 3. <input type="checkbox"/> Married/Civil Union Partner Separate 4. <input type="checkbox"/> Head of Household 5. <input type="checkbox"/> Qualifying Widow(er)/Surviving Civil Union Partner	
3. If you have chosen to use the chart from instruction A, enter the appropriate letter here			3. _____	
4. Total number of allowances you are claiming (see instructions)			4. _____	
5. Additional amount you want deducted from each pay			5. \$ _____	
6. I claim exemption from withholding of NJ Gross Income Tax and I certify that I have met the conditions in the instructions of the NJ-W4. If you have met the conditions, enter "EXEMPT" here ...			6. _____	
7. Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.				
Employee's Signature _____			Date _____	
Employer's Name and Address _____			Employer Identification Number _____	

BASIC INSTRUCTIONS

Line 1 Enter your name, address and social security number in the spaces provided.
 Line 2 Check the box that indicates your filing status. If you checked Box 1 (Single) or Box 3 (Married/Civil Union Partner Separate) you will be withheld at Rate A.
Note: If you have checked Box 2 (Married/Civil Union Couple Joint), Box 4 (Head of Household) or Box 5 (Qualifying Widow(er)/Surviving Civil Union Partner) and either your spouse/civil union partner works or you have more than one job or more than one source of income and the combined total of all wages is greater than \$50,000, see instruction A below.
 If you do not complete Line 3, you will be withheld at Rate B.
 Line 3 If you have chosen to use the wage chart below, enter the appropriate letter.
 Line 4 Enter the number of allowances you are claiming. Entering a number on this line will decrease the amount of withholding and could result in an underpayment on your return.
 Line 5 Enter the amount of additional withholdings you want deducted from each pay.
 Line 6 Enter "EXEMPT" to indicate that you are exempt from New Jersey Gross Income Tax Withholdings, if you meet one of the following conditions:

- Your filing status is **SINGLE** or **MARRIED/CIVIL UNION PARTNER SEPARATE** and your wages plus your taxable nonwage income will be \$10,000 or less for the current year.
- Your filing status is **MARRIED/CIVIL UNION COUPLE JOINT**, and your wages combined with your spouse's/civil union partner's wages plus your taxable non wage income will be \$20,000 or less for the current year.
- Your filing status is **HEAD OF HOUSEHOLD** or **QUALIFYING WIDOW(ER)/SURVIVING CIVIL UNION PARTNER** and your wages plus your taxable nonwage income will be \$20,000 or less for the current year.

Your exemption is good for **ONE** year only. You must complete and submit a form each year certifying you have no New Jersey Gross Income Tax liability and claim exemption from withholding. If you have questions about eligibility, filing status, withholding rates, etc. when completing this form, call the Division of Taxation's Customer Service Center at 609-292-6400.

Instruction A - Wage Chart

This chart is designed to increase withholdings on your wages, if these wages will be taxed at a higher rate due to inclusion of other wages or income on your NJ-1040 return. It is **not intended to provide withholding for other income or wages**. If you need additional withholdings for other income or wages use Line 5 on the NJ-W4. This Wage Chart applies to taxpayers who are married/civil union couple filing jointly, heads of households or qualifying widow(er)/surviving civil union partner. **Single individuals or married/civil union partners filing separate returns do not need to use this chart**. If you have indicated filing status #2, 4 or 5 on the above NJ-W4 and your taxable income is greater than \$50,000, you should strongly consider using the Wage Chart. (See the Rate Tables on the reverse side to estimate your withholding amount).

HOW TO USE THE CHART

- 1) Find the amount of your wages in the left-hand column.
- 2) Find the amount of the total for all other wages (including your spouse's/civil union partner's wages) along the top row.
- 3) Follow along the row that contains your wages until you come to the column that contains the other wages.
- 4) This meeting point indicates the Withholding Table that best reflects your income situation.
- 5) If you have chosen this method, enter the "letter" of the withholding rate table on Line 3 of the NJ-W4.

NOTE: If your income situation substantially increases (or decreases) in the future, you should resubmit a revised NJ-W4 to your employer.

THIS FORM MAY BE REPRODUCED

		WAGE CHART									
Total of All Other Wages		0	10,001	20,001	30,001	40,001	50,001	60,001	70,001	80,001	OVER
		10,000	20,000	30,000	40,000	50,000	60,000	70,000	80,000	90,000	90,000
Y O U R W A G E S	0	B	B	B	B	B	B	B	B	B	B
	10,001	B	B	B	B	C	C	C	C	C	C
	20,001	B	B	B	A	A	D	D	D	D	D
	30,001	B	B	A	A	A	A	A	E	E	E
	40,001	B	C	A	A	A	A	A	E	E	E
	50,001	B	C	D	A	A	A	E	E	E	E
	60,001	B	C	D	A	A	E	E	E	E	E
	70,001	B	C	D	E	E	E	E	E	E	E
	80,001	B	C	D	E	E	E	E	E	E	E
	90,001	B	C	D	E	E	E	E	E	E	E
over	B	C	D	E	E	E	E	E	E	E	

RATE TABLES FOR WAGE CHART

The rate tables listed below correspond to the letters in the Wage Chart on the front page. Use these to estimate the amount of withholding that will occur if you choose to use the wage chart. Compare this to your estimated income tax liability for your New Jersey Income Tax return to see if this is the correct amount of withholding that you should have.

RATE 'A'

WEEKLY PAYROLL PERIOD (Allowance \$19.20)				ANNUAL PAYROLL PERIOD (Allowance \$1,000)			
If the amount of taxable wages is:		The amount of income tax to be withheld is:		If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over		Over	But Not Over	Of Excess Over	
\$ 0	\$ 384	1.5%	\$ 0	\$ 0	\$ 20,000	1.5%	\$ 0
\$ 384	\$ 673	\$ 5.76 + 2.0%	\$ 384	\$ 20,000	\$ 35,000	\$ 300.00 + 2.0%	\$ 20,000
\$ 673	\$ 769	\$ 11.54 + 3.9%	\$ 673	\$ 35,000	\$ 40,000	\$ 600.00 + 3.9%	\$ 35,000
\$ 769	\$ 1,442	\$ 15.28 + 6.1%	\$ 769	\$ 40,000	\$ 75,000	\$ 795.00 + 6.1%	\$ 40,000
\$ 1,442		\$ 56.34 + 7.0%	\$ 1,442	\$ 75,000		\$ 2,930.00 + 7.0%	\$ 75,000
\$ 9,615		\$ 628.45 + 9.9%	\$ 9,615	\$ 500,000		\$ 32,680.00 + 9.9%	\$ 500,000

RATE 'B'

WEEKLY PAYROLL PERIOD (Allowance \$19.20)				ANNUAL PAYROLL PERIOD (Allowance \$1,000)			
If the amount of taxable wages is:		The amount of income tax to be withheld is:		If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over		Over	But Not Over	Of Excess Over	
\$ 0	\$ 384	1.5%	\$ 0	\$ 0	\$ 20,000	1.5%	\$ 0
\$ 384	\$ 961	\$ 5.76 + 2.0%	\$ 384	\$ 20,000	\$ 50,000	\$ 300.00 + 2.0%	\$ 20,000
\$ 961	\$ 1,346	\$ 17.30 + 2.7%	\$ 961	\$ 50,000	\$ 70,000	\$ 900.00 + 2.7%	\$ 50,000
\$ 1,346	\$ 1,538	\$ 27.70 + 3.9%	\$ 1,346	\$ 70,000	\$ 80,000	\$ 1,440.00 + 3.9%	\$ 70,000
\$ 1,538	2,884	\$ 35.18 + 6.1%	\$ 1,538	\$ 80,000	\$ 150,000	\$ 1,830.00 + 6.1%	\$ 80,000
\$ 2,884		\$ 117.29 + 7.0%	\$ 2,884	\$ 150,000		\$ 6,100.00 + 7.0%	\$ 150,000
\$ 9,615		\$ 588.46 + 9.9%	\$ 9,615	\$ 500,000		\$ 30,600.00 + 9.9%	\$ 500,000

RATE 'C'

WEEKLY PAYROLL PERIOD (Allowance \$19.20)				ANNUAL PAYROLL PERIOD (Allowance \$1,000)			
If the amount of taxable wages is:		The amount of income tax to be withheld is:		If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over		Over	But Not Over	Of Excess Over	
\$ 0	\$ 384	1.5%	\$ 0	\$ 0	\$ 20,000	1.5%	\$ 0
\$ 384	\$ 769	\$ 5.76 + 2.3%	\$ 384	\$ 20,000	\$ 40,000	\$ 300.00 + 2.3%	\$ 20,000
\$ 769	\$ 961	\$ 14.62 + 2.8%	\$ 769	\$ 40,000	\$ 50,000	\$ 760.00 + 2.8%	\$ 40,000
\$ 961	\$ 1,153	\$ 19.99 + 3.5%	\$ 961	\$ 50,000	\$ 60,000	\$ 1,040.00 + 3.5%	\$ 50,000
\$ 1,153	\$ 2,884	\$ 26.71 + 5.6%	\$ 1,153	\$ 60,000	\$ 150,000	\$ 1,390.00 + 5.6%	\$ 60,000
\$ 2,884		\$ 123.65 + 6.6%	\$ 2,884	\$ 150,000		\$ 6,430.00 + 6.6%	\$ 150,000
\$ 9,615		\$ 567.90 + 9.9%	\$ 9,615	\$ 500,000		\$ 29,530.00 + 9.9%	\$ 500,000

RATE 'D'

WEEKLY PAYROLL PERIOD (Allowance \$19.20)				ANNUAL PAYROLL PERIOD (Allowance \$1,000)			
If the amount of taxable wages is:		The amount of income tax to be withheld is:		If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over		Over	But Not Over	Of Excess Over	
\$ 0	\$ 384	1.5%	\$ 0	\$ 0	\$ 20,000	1.5%	\$ 0
\$ 384	\$ 769	\$ 5.76 + 2.7%	\$ 384	\$ 20,000	\$ 40,000	\$ 300.00 + 2.7%	\$ 20,000
\$ 769	\$ 961	\$ 16.16 + 3.4%	\$ 769	\$ 40,000	\$ 50,000	\$ 840.00 + 3.4%	\$ 40,000
\$ 961	\$ 1,153	\$ 22.68 + 4.3%	\$ 961	\$ 50,000	\$ 60,000	\$ 1,180.00 + 4.3%	\$ 50,000
\$ 1,153	\$ 2,884	\$ 30.94 + 5.6%	\$ 1,153	\$ 60,000	\$ 150,000	\$ 1,610.00 + 5.6%	\$ 60,000
\$ 2,884		\$ 127.88 + 6.5%	\$ 2,884	\$ 150,000		\$ 6,650.00 + 6.5%	\$ 150,000
\$ 9,615		\$ 565.40 + 9.9%	\$ 9,615	\$ 500,000		\$ 29,400.00 + 9.9%	\$ 500,000

RATE 'E'

WEEKLY PAYROLL PERIOD (Allowance \$19.20)				ANNUAL PAYROLL PERIOD (Allowance \$1,000)			
If the amount of taxable wages is:		The amount of income tax to be withheld is:		If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over		Over	But Not Over	Of Excess Over	
\$ 0	\$ 384	1.5%	\$ 0	\$ 0	\$ 20,000	1.5%	\$ 0
\$ 384	\$ 673	\$ 5.76 + 2.0%	\$ 384	\$ 20,000	\$ 35,000	\$ 300.00 + 2.0%	\$ 20,000
\$ 673	\$ 1,923	\$ 11.54 + 5.8%	\$ 673	\$ 35,000	\$ 100,000	\$ 600.00 + 5.8%	\$ 35,000
\$ 1,923		\$ 84.04 + 6.5%	\$ 1,923	\$ 100,000		\$ 4,370.00 + 6.5%	\$ 100,000
\$ 9,615		\$ 584.20 + 9.9%	\$ 9,615	\$ 500,000		\$ 30,370.00 + 9.9%	\$ 500,000

FORM VA-4

**COMMONWEALTH OF VIRGINIA
DEPARTMENT OF TAXATION
PERSONAL EXEMPTION WORKSHEET**
(See back for instructions)

1. If you wish to claim yourself, write "1"
2. If you are married and your spouse is not claimed on his or her own certificate, write "1"
3. Write the number of dependents you will be allowed to claim on your income tax return (do not include your spouse).....
4. Subtotal Personal Exemptions (add lines 1 through 3).....
5. Exemptions for age
 - (a) If you will be 65 or older on January 1, write "1"
 - (b) If you claimed an exemption on line 2 and your spouse will be 65 or older on January 1, write "1"
6. Exemptions for blindness
 - (a) If you are legally blind, write "1"
 - (b) If you claimed an exemption on line 2 and your spouse is legally blind, write "1"
7. Subtotal exemptions for age and blindness (add lines 5 through 6)
8. Total of Exemptions - add line 4 and line 7

Detach here and give the certificate to your employer. Keep the top portion for your records

FORM VA-4 EMPLOYEE'S VIRGINIA INCOME TAX WITHHOLDING EXEMPTION CERTIFICATE

Your Social Security Number	Name		
Street Address			
City	State	Zip Code	

COMPLETE THE APPLICABLE LINES BELOW

1. If subject to withholding, enter the number of exemptions claimed on:
 - (a) Subtotal of Personal Exemptions - line 4 of the Personal Exemption Worksheet.....
 - (b) Subtotal of Exemptions for Age and Blindness line 7 of the Personal Exemption Worksheet.....
 - (c) Total Exemptions - line 8 of the Personal Exemption Worksheet.....
2. Enter the amount of additional withholding requested (see instructions).....
3. I certify that I am not subject to Virginia withholding. I meet the conditions set forth in the instructions (check here)
4. I certify that I am not subject to Virginia withholding. I meet the conditions set forth Under the Service member Civil Relief Act, as amended by the Military Spouses Residency Relief Act (check here)

Signature

Date

EMPLOYER: Keep exemption certificates with your records. If you believe the employee has claimed too many exemptions, notify the Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115, telephone (804) 367-8037. **Note:** Employers may establish a system to electronically receive Forms VA-4 from employees, provided the system meets Internal Revenue Service requirements as specified in § 31.3402(f)(5)-1(c) of the Treasury Regulations (26 CFR).

FORM VA-4 INSTRUCTIONS

Use this form to notify your employer whether you are subject to Virginia income tax withholding and how many exemptions you are allowed to claim. You must file this form with your employer when your employment begins. If you do not file this form, your employer must withhold Virginia income tax as if you had no exemptions.

PERSONAL EXEMPTION WORKSHEET

You may not claim more personal exemptions on form VA-4 than you are allowed to claim on your income tax return unless you have received written permission to do so from the Department of Taxation.

Line 1. You may claim an exemption for yourself.

Line 2. You may claim an exemption for your spouse if he or she is not already claimed on his or her own certificate.

Line 3. Enter the number of dependents you are allowed to claim on your income tax return.

NOTE: A spouse is not a dependent.

Line 5. If you will be age 65 or over by January 1, you may claim one exemption on Line 5(a). If you claim an exemption for your spouse on Line 2, and your spouse will also be age 65 or over by January 1, you may claim an additional exemption on Line 5(b).

Line 6. If you are legally blind, you may claim an exemption on Line 6(a). If you claimed an exemption for your spouse on Line 2, and your spouse is legally blind, you may claim an exemption on Line 6(b).

FORM VA-4

Be sure to enter your social security number, name and address in the spaces provided.

Line 1. If you are subject to withholding, enter the number of exemptions from:

- (a) Subtotal of Personal Exemptions - line 4 of the Personal Exemption Worksheet
- (b) Subtotal of Exemptions for Age and Blindness - line 7 of the Personal Exemption Worksheet
- (c) Total Exemptions - line 8 of the Personal Exemption Worksheet

Line 2. If you wish to have additional tax withheld, and your employer has agreed to do so, enter the amount of additional tax on this line.

Line 3. If you are not subject to Virginia withholding, check the box on this line. You are not subject to withholding if you meet any one of the conditions listed below. Form VA-4 must be filed with your employer for each calendar year for which you claim exemption from Virginia withholding.

- (a) You had no liability for Virginia income tax last year and you do not expect to have any liability for this year.
- (b) You expect your Virginia adjusted gross income to be less than the amount shown below for your filing status:

	Taxable Years 2005, 2006 and 2007	Taxable Years 2008 and 2009	Taxable Years 2010 and 2011	Taxable Years 2012 and Beyond
Single	\$7,000	\$11,250	\$11,650	\$11,950
Married	\$14,000	\$22,500	\$23,300	\$23,900
Married, filing a separate return	\$7,000	\$11,250	\$11,650	\$11,950

- (c) You live in Kentucky or the District of Columbia and commute on a daily basis to your place of employment in Virginia.
- (d) You are a domiciliary or legal resident of Maryland, Pennsylvania or West Virginia whose only Virginia source income is from salaries and wages and such salaries and wages are subject to income taxation by your state of domicile.

Line 4. Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from Virginia income tax on your wages if (i) your spouse is a member of the armed forces present in Virginia in compliance with military orders; (ii) you are present in Virginia solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under the SCRA check the box on Line 4 and attach a copy of your spousal military identification card to Form VA-4.

D-4 DC Withholding Allowance Certificate
 Enter Year _____

Social security number _____

First name _____ M.I. _____ Last name _____

Home address (number and street) _____

City _____ State _____ Zip code +4 _____

1 Tax filing status Fill in only one: Single Married/domestic partners filing jointly Married filing separately
 Head of household Married/domestic partners filing separately on same return

2 Total number of withholding allowances from worksheet below.
 Enter total from Sec. A, Line i Enter total from Sec. B, Line n Total number of withholding allowances from Line o

3 Additional amount, if any, you want withheld from each paycheck _____

4 Before claiming exemption from withholding, read below. If qualified, write "EXEMPT" in this box.

5 My domicile is a state other than the District of Columbia Yes No If yes, give name of state of domicile _____

I am exempt because: last year I did not owe any DC income tax and had a right to a full refund of all DC income tax withheld from me; and this year I do not expect to owe any DC income tax and expect a full refund of all DC income tax withheld from me; and I qualify for exempt status on federal Form W-4.

If claiming exemption from withholding, are you a full-time student? Yes No

Signature Under penalties of law, I declare that the information provided on this certificate is, to the best of my knowledge, correct.

Employee's signature _____ Date _____

Employer Keep this certificate with your records. If 10 or more exemptions are claimed or if you suspect this certificate contains false information please send a copy to: Office of Tax and Revenue, 1101 4th St., SW, Washington, DC 20024 Attn: Compliance Administration
 Detach and give the top portion to your employer. Keep the bottom portion for your records.

D-4 DC Withholding Allowance Worksheet

Section A Number of withholding allowances

a Enter 1 for yourself a

b Enter 1 if you are filing as a head of household b

c Enter 1 if you are 65 or over c

d Enter 1 if you are blind d

e Enter number of dependents e

f Enter 1 for your spouse/registered domestic partner if filing jointly f

g Enter 1 if married/registered domestic partners filing jointly and your spouse/registered domestic partner is 65 or over g

h Enter 1 if married/registered domestic partners filing jointly and your spouse/registered domestic partner is blind h

i Number of allowances. Add Lines a through h and enter on Line 2 above. If you want to claim additional withholding allowances, complete section B below. i

Section B Additional withholding allowances

j Enter estimate of your itemized deductions j

k Enter \$2,000 if married/registered domestic partners filing separately; all others enter \$4,000 k

l Subtract Line k from Line j l

m Multiply \$1,675 by the number of allowances on Line i m

n Divide Line l by Line m. Round to the nearest whole number. n

o Add Lines n and i and enter on Line 2 above. o

Detach and give the top portion to your employer. Keep the bottom portion for your records.

Who must file a Form D-4?

Every new employee who resides in DC and is required to have DC income taxes withheld, must fill out Form D-4 and file it with his/her employer.

If you are not liable for DC income taxes because you are a nonresident or military spouse, you must file Form D-4A, Certificate of Nonresidence in the District of Columbia, with your employer.

When should you file?

File Form D-4 whenever you start new employment. Once filed with your employer, it will remain in effect until you file a new certificate. You may file a new withholding allowance certificate any time the number of withholding allowances you are entitled to increases. You must file a new certificate within 10 days if the number of withholding allowances you claimed decreases.

How many withholding allowances should you claim?

Use the worksheet on the front of this form to figure the number of withholding allowances you should claim. If you want less money withheld from your paycheck, you may claim additional allowances by completing Section B of the worksheet, Lines j through o. However, if you claim too many allowances, you may owe additional taxes at the end of the year.

Should I have an additional amount deducted from my paycheck?

In some instances, even if you claim zero withholding allowances, you may not have enough tax withheld. You may, upon agreement with your employer, have more tax withheld by entering on Line 3, a dollar amount of your choosing.

What to file

After completing Form D-4, detach the top portion and file it with your employer. Keep the bottom portion for your records.

**MARYLAND
FORM
MW507**

Purpose. Complete Form MW507 so that your employer can withhold the correct Maryland income tax from your pay. Consider completing a new Form MW507 each year and when your personal or financial situation changes.

Basic Instructions. Enter on line 1 below, the number of personal exemptions you will claim on your tax return. However, if you wish to claim more exemptions, or if your adjusted gross income will be more than \$100,000 if you are filing single or married filing separately (\$150,000, if you are filing jointly or as head of household), you must complete the Personal Exemption Worksheet on page 2. Complete the Personal Exemption Worksheet on page 2 to further adjust your Maryland withholding based on itemized deductions, and certain other expenses that exceed your standard deduction and are not being claimed at another job or by your spouse. However, you may claim fewer (or zero) exemptions.

Additional withholding per pay period under agreement with employer. If you are not having enough tax withheld, you may ask your employer to withhold more by entering an additional amount on line 2.

Exemption from withholding. You may be entitled to claim an exemption from the withholding of Maryland income tax if:

- a. Last year you did not owe any Maryland Income tax and had a right to a full refund of any tax withheld; AND,
- b. This year you do not expect to owe any Maryland income tax and expect to have a right to a full refund of all income tax withheld.

If you are eligible to claim this exemption, complete Line 3 and your employer will not withhold Maryland income tax from your wages.

Students and Seasonal Employees whose annual income will be below the minimum filing requirements should claim exemption from withholding. This provides more income throughout the year and avoids the necessity of filing a Maryland income tax return.

Certification of nonresidence in the State of Maryland. Complete Line 4. This line is to be completed by residents of the District of Columbia, Virginia or West Virginia who are employed in Maryland and who do not maintain a place of abode in Maryland for 183 days or more.

Residents of Pennsylvania who are employed in Maryland and who do not maintain a place of abode in Maryland for 183 days or more, should complete line 5 to exempt themselves from the state portion of the withholding tax. These employees are still liable for withholding tax at the rate in effect for the Maryland county in which they are employed, unless they qualify for an exemption on either line 6 or line 7. Pennsylvania residents of York and Adams counties may claim an exemption from the local withholding tax by completing line 6. Pennsylvania residents living in other local jurisdictions which do not impose an earnings or income tax on Maryland residents may claim an exemption by completing line 7. Employees qualifying for exemption under 6 or 7, should also write "EXEMPT" on line 4. Line 4 is **NOT** to be used by residents of other states who are working in Maryland, because such persons are liable for Maryland income tax and withholding from

their wages is required.

If you are domiciled in the District of Columbia, Pennsylvania or Virginia and maintain a place of abode in Maryland for 183 days or more, you become a statutory resident of Maryland and you are required to file a resident return with Maryland reporting your total income. You must apply to your domicile state for any tax credit to which you may be entitled under the reciprocal provisions of the law. If you are domiciled in West Virginia, you are not required to pay Maryland income tax on wage or salary income, regardless of the length of time you may have spent in Maryland.

Under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from Maryland income tax on your wages if (i) your spouse is a member of the armed forces present in Maryland in compliance with military orders; (ii) you are present in Maryland solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under the SCRA enter your state of domicile (legal residence) on Line 8; enter "EXEMPT" in the box to the right on Line 8; and attach a copy of your spousal military identification card to Form MW507. **In addition, you must also complete and attach Form MW507M.**

Duties and responsibilities of employer. Retain this certificate with your records. You are required to submit a copy of this certificate and accompanying attachments to the Compliance Division, Compliance Programs Section, 301 West Preston Street, Baltimore, MD 21201, when received if:

- 1. You have any reason to believe this certificate is incorrect;
- 2. The employee claims more than 10 exemptions;
- 3. The employee claims an exemption from withholding because he/she had no tax liability for the preceding tax year, expects to incur no tax liability this year and the wages are expected to exceed \$200 a week;
- 4. The employee claims an exemption from withholding on the basis of nonresidence; or
- 5. The employee claims an exemption from withholding under the Military Spouses Residency Relief Act.

Upon receipt of any exemption certificate (Form MW 507), the Compliance Division will make a determination and notify you if a change is required.

Once a certificate is revoked by the Comptroller, the employer must send any new certificate from the employee to the Comptroller for approval before implementing the new certificate.

If an employee claims exemption under 3 above, a new exemption certificate must be filed by February 15th of the following year.

Duties and responsibilities of employee. If, on any day during the calendar year, the number of withholding exemptions that the employee is entitled to claim is less than the number of exemptions claimed on the withholding exemption certificate in effect, the employee must file a new withholding exemption certificate with the employer within 10 days after the change occurs.

**FORM
MW507**

Employee's Maryland Withholding Exemption Certificate

Print full name	Social Security Number
Street Address, City, State, ZIP	County of residence (Nonresidents enter Maryland county (or Baltimore City) where you are employed.)
Single	Married (surviving spouse or unmarried Head of Household) Rate
Married, but withhold at Single rate	

1. Total number of exemptions you are claiming not to exceed line f in Personal Exemption Worksheet on page 2. 1. _____
2. Additional withholding per pay period under agreement with employer. 2. _____
3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions above and check boxes that apply.
 - a. Last year I did not owe any Maryland Income tax and had a right to a full refund of all Income tax withheld and
 - b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld. (This includes seasonal and student employees whose annual income will be below the minimum filing requirements).
If both a and b apply, enter year applicable _____ (year effective) Enter "EXEMPT" here 3. _____
4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies.
 - District of Columbia Virginia West Virginia
 - I further certify that I do not maintain a place of abode in Maryland as described in the instructions above. Enter "EXEMPT" here. 4. _____
5. I claim exemption from Maryland **state** withholding because I am domiciled in the Commonwealth of Pennsylvania and I do not maintain a place of abode in Maryland as described in the instructions on Form MW507. Enter "EXEMPT" here. 5. _____
6. I claim exemption from Maryland **local** tax because I live in a local Pennsylvania jurisdiction within York or Adams counties. Enter "EXEMPT" here and on line 4 of Form MW507. 6. _____
7. I claim exemption from Maryland **local** tax because I live in a local Pennsylvania jurisdiction that does not impose an earnings or income tax on Maryland residents. Enter "EXEMPT" here and on line 4 of Form MW507. 7. _____
8. I certify that I am a legal resident of the state of _____ and am not subject to Maryland withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act. Enter "EXEMPT" here. 8. _____

Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on whichever line(s) I completed.

Employee's signature	Date
Employer's name and address including ZIP code (For employer use only)	Federal Employer Identification Number

**MARYLAND
FORM
MW507**

Personal Exemptions Worksheet

Line 1

- a. Multiply the number of your personal exemptions by the value of each exemption from the table below. (Generally the value of your exemption will be \$3,200; however, if your federal adjusted gross income is expected to be over \$100,000, the value of your exemption may be reduced. **Do not claim any personal exemptions you currently claim at another job, or any exemptions being claimed by your spouse.** To qualify as your dependent, you must be entitled to an exemption for the dependent on your federal income tax return for the corresponding tax year. **NOTE:** Dependent taxpayers may not claim themselves as an exemption. a. _____
- b. Multiply the number of additional exemptions you are claiming for dependents 65 years old or older by the value of each exemption from the table below. b. _____
- c. Enter the estimated amount of your itemized deductions (excluding state and local income taxes) that exceed the amount of your standard deduction, alimony payments, allowable childcare expenses, qualified retirement contributions, business losses and employee business expenses for the year. Do not claim any additional amounts you currently claim at another job or any amounts being claimed by your spouse. **NOTE:** Standard deduction allowance is 15% of Maryland adjusted gross income with a minimum of \$1,500 and a maximum of \$2,000. c. _____
- d. Enter \$1,000 for additional exemptions for taxpayer and/or spouse at least 65 years old and/or blind. d. _____
- e. Add total of lines a through d. e. _____
- f. Divide the amount on line e by \$3,200. **Drop any fraction. Do not round up.** This is the **maximum** number of exemptions you may claim for withholding tax purposes. f. _____

If Your federal AGI is		If you will file your tax return	
		Single or Married Filing Separately Your Exemption is	Joint, Head of Household or Qualifying Widow(er) Your Exemption is
\$100,000 or less		\$3,200	\$3,200
Over	But not over		
\$100,000	\$125,000	\$1,600	\$3,200
\$125,000	\$150,000	\$800	\$3,200
\$150,000	\$175,000	\$0	\$1,600
\$175,000	\$200,000	\$0	\$800
In excess of \$200,000		\$0	\$0

FEDERAL PRIVACY ACT INFORMATION

Social Security numbers must be included. The mandatory disclosure of your Social Security Number is authorized by the provisions set forth in the Tax-General Article of the Annotated Code of Maryland. Such numbers are used primarily to administer and enforce the individual income tax laws and to exchange income tax information with the Internal Revenue Service, other states and other tax officials of this state. Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having statutory right to obtain it.