

CONSUMER NAME: PRINT CONSUMER NAME

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FORM
M-4

MASSACHUSETTS EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Rev. 1/08



Print full name ... PCA FULL NAME Social Security no. .. PCA SS#
Print home address.. PCA ADDRESS City..... State Zip

Employee:

File this form or Form W-4 with your employer. Otherwise, Massachusetts Income Taxes will be withheld from your wages without exemptions.

Employer:

Keep this certificate with your records. If the employee is believed to have claimed excessive exemptions, the Massachusetts Department of Revenue should be so advised.

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 a full-time student engaged in seasonal, part-time or temporary employment whose estimated annual income will not exceed \$8,000.

EMPLOYER: DO NOT withhold if Box D is checked.

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Date.. TODAY'S DATE Signed PCA SIGNATURE.....

THIS FORM MAY BE REPRODUCED

THE COMMONWEALTH OF MASSACHUSETTS, DEPARTMENT OF REVENUE

A. Number. If you claim more than the correct number of exemptions, civil and criminal penalties may be assessed against you on a basis of no exemptions.

If you expect to owe more income tax than you are withholding, you should claim a smaller number of exemptions to have additional amount withheld from your wages.

You should claim the total number of exemptions to prevent excessive overwithholding on your other income.

If you work for more than one employer, you must not claim any exemptions with any other employer.

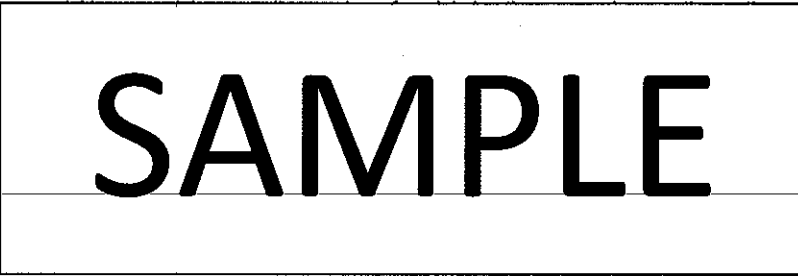
If you are married and if your spouse is subject to withholding, each may claim a personal exemption.

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 65 or over exemption, generally you may claim a personal exemption for a spouse. However, if you are planning to file for a joint return, you may not claim withholding exemptions for your spouse.

Using "4" is the withholding exemption for a spouse.

Option in line 3 for each individual dependent child under age 17 at year end, add "1" to the total number of exemptions.



You are not allowed to claim "federal withholding deductions and adjustments" under the Massachusetts withholding system.

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.

IF YOU CLAIM THE SAME NUMBER OF EXEMPTIONS FOR MASSACHUSETTS AND U.S. INCOME TAXES, COMPLETE U.S. FORM W-4 ONLY.