

**Employee's Maryland Withholding Exemption Certificate**

Print your full name XXXXXXXXXXX XXXXXXXXXXX	Your Social Security number ###-##-####
Address (including ZIP code) XXXXXXXX, XXXXXXXXXXX	County of residence (or Baltimore City) XXXXXXXX

Check the box that applies:

- Withhold at Single Rate
- 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 worksheet below 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 below 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 requirement).  
If both **a** and **b** apply, enter year applicable 2009 (year effective) Enter "EXEMPT" here 3. EXEMPT

4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies.

- District of Columbia
- Pennsylvania
- Virginia
- West Virginia

I further certify that I do not maintain a place of abode in Maryland as described in the instructions on page 2.

Enter "EXEMPT" here 4. \_\_\_\_\_

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 line 3 or line 4, whichever applies.

Employee's signature \_\_\_\_\_ Date \_\_\_\_\_

Employer's name and address (including zip code) (For employer use only)	Federal employer identification number
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**Worksheet and instructions**

Enter on line 1 above, the number of personal exemptions that you will be claiming on your tax return; however, if you wish to claim more exemptions, or if your adjusted gross income will be more than \$100,000, you must complete the worksheet below, if you are filing single or married filing separately (\$150,000, if you are filing jointly or as head of household).

<p><b>Line 1</b></p> <p>a. Multiply the number of your personal exemptions by the value of each exemption from the table on page 2. (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. <b>Do not claim any personal exemptions that you are currently claiming at another job, or any exemptions being claimed by your spouse.</b> 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. <b>NOTE:</b> Dependent taxpayers may not claim themselves as an exemption.</p> <p>b. Multiply the number of additional exemptions you are claiming for dependents who are 65 years of age or older by the value of each exemption from the table on page 2.</p> <p>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 are currently claiming at another job; or any amounts being claimed by your spouse. <b>NOTE:</b> Standard deduction allowance is 15% of Maryland adjusted gross income with a minimum of \$1,500 and a maximum of \$2,000.</p> <p>d. Enter \$1,000 for additional exemptions for taxpayer and/or spouse at least 65 years of age and/or blind.</p> <p>e. Add total of lines a through d.</p> <p>f. Divide the amount on line e by \$3,200. <b>Drop any fraction. Do not round up.</b> This is the <b>maximum</b> number of exemptions you may claim for withholding tax purposes.</p>	<p>a. _____</p> <p>b. _____</p> <p>c. _____</p> <p>d. _____</p> <p>e. _____</p> <p>f. _____</p>
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