FORM W-4ME

MAINE

Employee's Withholding Allowance Certificate

1. Type or print your first name | M.I. | Last name

2. Your social security number ___ - __ - ____

Home address (number and street or rural route)

City or town | State | ZIP code

3. ☐ Single ☐ Married

☐ Married, but withholding at higher single rate

Note: If married but legally separated, or spouse is a nonresident alien, check the single box

4. Total number of allowances you are claiming from line C of the personal allowances worksheet below ..... 4.

5. Additional amount, if any, you want withheld from your paycheck ..... 5. $

6. If you **do not want any** state income tax withheld, check the appropriate box that applies to you (you must qualify - see instructions below). By signing below, you certify that you qualify for the exemption that you select:

a. You claimed "Exempt" on line 7 of your federal Form W-4 ..... 6a. ☐

b. You completed federal Form W-4P and checked the box on line 1 ..... 6b. ☐

c. You are a resident employee with no Maine tax liability in prior or current year ..... 6c. ☐

d. You are a recipient of periodic retirement payments with no tax liability in prior or current year ..... 6d. ☐

e. Your spouse is a member of the military assigned to a location in Maine and you qualify for exemption under the Military Spouse's Residency Relief Act. You must attach supporting documents. See instructions ..... 6e. ☐

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances or the exemption claimed on this certificate.

EMPLOYEE'S/PAYEE'S SIGNATURE

(Form is not valid unless you sign it.) ▶ **Date** ▶

TO BE COMPLETED BY EMPLOYER/PAYER (*see* Instructions)

7. Employer/Payer Name and Address (Employer/Payer: Complete lines 7, 8, 9, and 10 only if sending to Maine Revenue Services)

8. Identification Number

9. Employer/Payer Contact Person:

10. Contact Person's Phone Number: (___) ___ - ____

Cut here and give the certificate above to your employer. Keep the part below for your records.

Personal Allowances Worksheet - for line 4 above

Note: Because the personal exemption amount for 2013 is $3,900 (an increase of $1,050 over the 2012 personal exemption amount), you should determine the number of allowances for 2013 carefully.

A. Number of allowances claimed on federal Form W-4, line 5 or Form W-4P, line 2. ..... A. _____

B. Less: Number of allowances claimed on federal Form W-4 Personal Allowances Worksheet, line G for the Child Tax Credit ..... B. _____

C. Maximum number of allowances for Maine purposes (line A minus line B). Enter here and on line 4 above. See line 4 instructions below if you want to claim fewer allowances or more allowances than claimed for federal purposes. ..... C. _____

Employee/Payee Instructions

Purpose: Complete Form W-4ME so your employer/payer can withhold the correct Maine income tax from your pay. Because your tax situation may change, you may want to recalculate your withholding each year.

Line 4. If you qualify for one of the Maine exemptions from withholding, please complete lines 1, 2, 3 and 6, and sign the form. Otherwise, complete the Personal Allowances worksheet above. You may claim fewer allowances than you are entitled to, but you must obtain special permission from the State Tax Assessor if you want to claim more allowances than claimed on your federal Form W-4.

Box 3. Select the marital status that applies to you. You must select the same marital status you selected on your federal Form W-4, except that married individuals have the option of withholding at the higher single rate. Nonresident aliens are required to check the single box regardless of actual marital status.

Line 6. Exemptions from withholding:

Line 6a. You may check this box if you claimed "Exempt" on line 7 of your federal Form W-4. Do not check this box if you want Maine income taxes withheld even though you are exempt from federal withholding.

Line 6b. You may check this box if you completed federal Form W-4P and put a check in the box on line 1. Do not check this box if you want Maine income taxes withheld even though you are exempt from federal withholding.

Line 6c. You may elect this exemption if you are an employee receiving wages and you meet both of the following conditions:

1. You had **no** Maine income tax liability last year , **and**
2. You reasonably expect to have **no** Maine income tax liability this year.

This exemption will expire at the end of the year and you must complete a new Form W-4ME for next year or you will be subject to Maine withholding at the maximum rate.

Line 6d. You may elect this exemption if you receive periodic retirement payments pursuant to IRC § 3405, you had no Maine income tax liability in the prior year and you reasonably expect you will have no Maine income tax liability this year. This election will remain in effect until you complete a new Form W-4ME.

instructions continued on next page