

**MASSACHUSETTS EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE**

(This form needs to be completed)

FORM M-4

FORM 1194 Hoess & Warren, Inc.

Print Full Name

Social Security Number

Print Home Address (including City, State, and Zip Code)

<p><b>EMPLOYEE:</b></p> <p>File this form or Form W-4 with your employer. Otherwise, he must withhold Massachusetts Income Tax from your wages without exemptions.</p> <p><b>EMPLOYER:</b></p> <p>Keep this certificate with your records. If the employee is believed to have claimed excessive exemptions, the Massachusetts Department of Revenue should also be advised.</p>	<p align="center"><b>How to Claim Your Withholding Exemptions</b></p> <ol style="list-style-type: none"> <li>1. Your personal exemption, write the figure "1" (if 65 or over, write "2")</li> <li>2. IF MARRIED and if exemption for spouse is allowed, write the figure "1". If spouse is 65 or over and otherwise qualified, write "2" (See instruction C below).</li> <li>3. Write the number of your qualified dependents. See Instruction D.</li> <li>4. Add the number of exemptions which you have claimed above and write the total.</li> <li>5. Additional withholding pay per period under agreement with employer \$             <ol style="list-style-type: none"> <li>A. Check if you are blind.</li> <li>B. Check if your spouse is blind and not subject to withholding.</li> <li>C. Check if you are full-time student engaged in seasonal, part-time, or temporary employment whose estimated annual income will not exceed \$2,000.</li> </ol> </li> </ol> <p><b>EMPLOYER: DO NOT withhold if full time student box C is checked.</b></p>
--	---

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

Date

Signed

<b>THE COMMONWEALTH OF MASSACHUSETTS—DEPARTMENT OF REVENUE</b>	
<p>A. <b>NUMBER:</b> If you claim MORE than the correct number of exemptions, civil and criminal penalties may be imposed. You may claim a smaller number of exemptions. If you do not file a certificate, your employer must withhold on the basis of no exemptions. If you expect to owe more income tax than will be withheld, you may either claim a small number of exemptions or enter into an agreement with your employer to have additional amounts withheld. IF YOU WORK FOR MORE THAN ONE EMPLOYER AT THE SAME TIME, YOU MUST NOT CLAIM EXEMPTIONS WITH EMPLOYERS OTHER THAN YOUR PRINCIPAL EMPLOYER. If you are married and if your spouse is subject to withholding, each may claim a personal exemption.</p>	<p>C. <b>SPOUSES:</b> You may claim an exemption in Item 2 for your spouse only if he/she is not the dependent of another taxpayer and is not expected to receive earned income in excess of \$2,000. If your spouse qualifies and is working but does not expect to receive more than \$2,000 of earned income, you may claim an exemption in Item 2 even though he/she is claiming a personal exemption. If you are planning to file separate returns, no personal exemptions should be claimed for either spouse in Items 1 and 2. If your spouse is 65 years of age or over, you may claim an additional exemption in Item 2 unless he/she is working and claiming a 65 and over exemption.</p>
<p>B. <b>CHANGES:</b> 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.</p>	<p>D. <b>DEPENDENTS:</b> You may claim an exemption in Item 3 for each individual who qualifies as a dependent under the Federal Income Tax Law. In addition, if one or more of your dependents will be under age 12 at year end, add "1" to your dependents total for Item 3.</p>
<p><b>*YOU ARE NOT ALLOWED TO CLAIM "FEDERAL WITHHOLDING ALLOWANCES" UNDER MASSACHUSETTS WITHHOLDING SYSTEM.</b></p> <p><b>*IF YOU HAVE INCOME NOT SUBJECT TO WITHHOLDING, YOU ARE URGED TO HAVE ADDITIONAL AMOUNTS WITHHELD TO COVER YOUR TAX LIABILITY ON SUCH INCOME.</b></p> <p><b>*IF YOU CLAIM THE SAME NUMBER OF EXEMPTIONS FOR MASSACHUSETTS AND U.S. INCOME TAXES, COMPLETE THE U.S. FORM W-4 ONLY.</b></p>	