

**FORM  
W-4ME**

**MAINE  
Employee's Withholding Allowance Certificate**

1. Type or print your First Name _____ M.I. _____ Last Name _____ Home address (number and street or rural route) _____ City or town _____ State _____ ZIP Code _____	2. Your Social Security number _____ 3. <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withholding at higher Single Rate <small>Note: If married but legally separated, or spouse is a nonresident alien, check the single box.</small>
4. Total number of allowances you are claiming from line C of the worksheet below ..... 4. _____	
5. Additional amount, if any, you want withheld from your paycheck ..... 5. \$ _____	
6. If you <b>do not want any</b> 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. <input type="checkbox"/>	
b. You completed federal Form W-4P and checked the box on line 1 ..... 6b. <input type="checkbox"/>	
c. Resident employee with no Maine tax liability in prior or current year ..... 6c. <input type="checkbox"/>	
d. Recipient of periodic retirement payments with no tax liability in prior or current year ..... 6d. <input type="checkbox"/>	

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. Employer/Payer 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. -----

**Employer/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.

**General instructions:** 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 below. You may claim fewer allowances than you are entitled to, but you must obtain special permission from the Executive Director of Maine Revenue Services 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. Married individuals have the option of withholding at the higher single rate.

**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.

**Note:** You may be subject to penalty if you do not have sufficient withholding to meet your Maine income tax liability.

**Personal Allowances Worksheet**

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. Number of allowances for Maine purposes (line A minus line B). See general instructions above if you want to claim fewer allowances or more allowances than claimed for federal purposes .....	C. _____