

Withholding Certificate for Michigan Pension or Annuity Payments

INSTRUCTIONS: Use Form MI W-4P to notify administrators of the correct amount of Michigan income tax to withhold from your pension or annuity payment(s). You may also use this form to choose not to have any Michigan income tax withheld from your payment(s). This does not apply to military pensions or certain pensions paid by the Railroad Retirement Board.

Significant income tax changes take effect for the 2012 tax year. Entities, over whom Michigan has jurisdiction, disbursing pension or annuity payments are required to collect withholding on those payments that are expected to be included in taxable income unless you choose to opt out by submitting this form (See instructions for line 1). Entities over which Michigan does not have jurisdiction are not required to withhold Michigan income tax from your pension or annuity payment(s). If your pension administrator does not withhold, you may need to make estimated income tax payments to avoid owing penalty and interest. For further information, see General Instructions on page two, the *Michigan Estimated Income Tax for Individuals* (MI-1040ES) or consult a tax advisor.

If you have more than one administrator, you will need to complete a form for each pension or annuity. If you do not file MI W-4P, the administrator may need to withhold even if you will not owe tax on your payment. **See instructions on page two.**

GENERAL INFORMATION		
Name	Social Security Number	
Mailing Address (Number, Street, P.O. Box)		
City	State	ZIP Code
Marital Status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married (withhold the same as "Single")		

For joint filers, the age of the oldest spouse determines the age category. Check only ONE box.

- 1. Check here if your pension or annuity payments are not taxable. **STOP HERE AND SIGN FORM.**
- 2. Check here if you (or your spouse) were born before 1946. See instructions for line 2.
- 3. Check here if you (or your spouse) were born between 1946 and 1952 and your total household resources are **\$75,000 or less** for single filers or **\$150,000** for joint filers. See instructions for line 3 and Total Household Resources information on page 2.
- 4. Check here if you (or your spouse) were born between 1946 and 1952 and your total household resources **exceed \$75,000** for single filers or **\$150,000** for joint filers. See instructions for line 4 and Total Household Resources information on page 2.
- 5. Check here if you (and your spouse) were born after 1952. See instructions for line 5.

Complete the following applicable lines:

- 6. Enter number of personal exemptions allowed on your *Michigan Income Tax Return* (MI-1040). Exemptions should only be claimed once on all MI W-4s (wages) or MI W-4P forms submitted. 6.

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- 7. Additional percentage amount, if any, you want withheld from your pension or annuity payment. This amount must be a percentage. 7.

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AUTHORIZATION	
Signature	
Printed or Typed Name and Title	Date

Sign and return this completed form to the administrator of your pension or annuity. Keep a copy for your records.

Visit www.michigan.gov/taxes for additional information.