



State Income Tax Withholding Election Notice for Qualified Pension and Annuity Payments

Instructions: Find your state of residence and complete the form. If you do not return this form, your state's default election must be applied, which may or may not result in an amount withheld. **If you make an election, you must sign and complete the Personal Information section.**

Massachusetts residents: If you have not elected out of federal withholding, you cannot elect out of state withholding, and you must complete lines 1 thru 5. If you have elected out of federal withholding, you may either complete lines 1 thru 5 or line 6.

1. Your personal exemption. Write the figure "1". If you are age 65 or over or will be before next year, write "2": 1. _____
2. If married and if exemption for spouse is allowed, write the figure "4". If your spouse is age 65 or over or will be before next year and if otherwise qualified, write "5" (See Form M-4P instructions, instruction C for more information): 2. _____
3. Write the number of your qualified dependents (See Form M-4P instructions, instruction D for more information): 3. _____
4. Add the number of exemptions which you have claimed above and write the total: 4. _____
5. Additional withholding per pay period under agreement with the payer: 5. \$ _____
 - A. Check if you will file as head of household on your tax return.
 - B. Check if you are blind. C. Check if spouse is blind and not subject to withholding.
 - D. Check if you are exempt from Massachusetts income tax withholding because of your legal residence (domicile) is elsewhere and your pension is from certain pension plans (See Form M-4P instructions, see instruction E).
6. I have elected out of federal withholding, but request state withholding in the following flat amount \$ _____ or whole percent _____ %

North Carolina residents: An eligible for rollover distribution, subject to mandatory 20% Federal income tax withholding, is subject to 4% state income tax withholding, and you cannot elect out.

Do **not** withhold state income tax from my pension payments

PERIODIC PAYMENTS:

Withhold state income tax from my pension payments using the following:

Marital Status (check one): Single Married (or qualifying widower) Head of Household

Number of Exemptions _____ Additional Amount (if any) \$ _____

NON-PERIODIC PAYMENTS:

Withhold state tax at the following flat amount or whole percent (must be equal to at least 4%) \$ _____ or _____ %

Vermont residents: An eligible for rollover distribution, subject to mandatory 20% Federal income tax withholding, Vermont state income tax withholding will be equal to 30% of federal tax withheld, and an election out is not permitted.

Do **not** withhold state income tax from my pension payment(s)

PERIODIC PAYMENTS:

Withhold state income tax from my pension payments using the following:

Marital Status (check one): Single Married

Number of Exemptions _____ Additional Amount (if any) \$ _____

NON-PERIODIC PAYMENTS:

Withhold state tax at the following flat amount or whole percent (if Federal taxes are withheld, must be at least 24% of federal tax withheld) \$ _____ or _____ %

PERSONAL INFORMATION – Must be Completed

First Name:	MI:	Last Name:	Group Annuity Contract:
Street Address:			Social Security Number:
City:	State:		Zip Code:
Signature:			Date: