



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

Instructions: Find your state of residence and complete the form as directed. 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.

District of Columbia residents: For **lump sum payments** (a distribution of your entire account balance), withholding is required from the taxable amount at the highest tax rate, currently 8.95%. For other payments, you may elect to have state tax withheld.

LUMP SUM PAYMENTS

You do not need to sign and return this form unless you wish to elect a withholding percentage greater than 8.95%. An election of a percentage of less than 8.95%, or an election out of withholding, is not allowed. If you want a percentage *greater* than 8.95% withheld from your lump sum payment, please indicate the percentage on the line provided below.

Please withhold _____% from my lump sum payment. *This amount must be a whole percentage, greater than 8.95%.*

ALL OTHER PAYMENTS

If you do not want state income tax withheld, you do not need to return this form. If you want state income tax withheld, please complete either line 1 or 2 below:

1. Marital Status (check one): Single Married Joint Married Separate
 Number of Exemptions _____
 Additional Amount (if any) \$ _____

OR

2. Withhold the following flat amount \$ _____ or whole percent _____%

By checking this box, I elect not to have district income tax withheld from my pension or annuity payments.

Michigan residents: Withholding is required from pension and retirement benefits, unless your payments are not taxable, or you opt out.

Marital Status (check one): Single Married 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 or you wish to opt out. See lines 9 or 10 for additional voluntary withholding. Note: Opting out may result in a balance due on your MI-1040 as well as penalty and/or interest.
- 2. Check here if you (or your spouse) were born before 1946.
- 3. Check here if you (or your spouse) were born during the period 1946 through 1952 (deduction is \$20,000 single/\$40,000 joint).
- 4. Check here if you were born during the period between 1946 and 1952 and your pension or retirement benefits were from employment with a governmental agency that was not covered by the Social Security Act (deduction is \$35,000 single/\$55,000 joint).
- 5. Check here if you were born after 1952, your pension or retirement benefits were from employment with a governmental agency that was not covered by the Social Security Act, and you were retired as of January 1, 2013. (deduction is \$35,000 single/\$55,000 joint).
- 6. Check here if you (and your spouse) were born after 1952, either you or your spouse are now age 62, and your pension or retirement benefits were from employment with a governmental agency that was not covered by the Social Security Act (deduction is \$15,000).
- 7. Check here if you (and your spouse) were born after 1952.

Complete the following applicable lines:

- 8. 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.
- 9. Additional whole percentage amount, if any, you want withheld from your pension or annuity payment. _____%
 This amount **MUST** be a percentage.
- 10. Additional flat dollar amount, if any, you want withheld from your pension or annuity payment. \$ _____

PERSONAL INFORMATION - Must be Completed

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

