

Scan Code TAXN

Withholding Certificate for Michigan Pension or Annuity Payments

INSTRUCTIONS: Use Form FB MI W-4P to provide the amount of Michigan income tax to withhold from your pension, retirement benefit, or annuity payments. You may also use this form to choose not to have any Michigan income tax withheld from your payments.

Entities subject to Michigan taxes that disburse pension or annuity payments are required to collect withholding if the payment is expected to be taxable unless **you opt out using this form**. 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 the *Michigan Estimated Income Tax for Individuals* (MI-1040ES) or consult a tax advisor.

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

GENERAL INFORMATION		
Name	Social Security Number	
Mailing Address (Number, Street, P.O. Box)		
City	State	ZIP Code

☐ **Do Not Withhold Michigan Income Tax** ⁽¹⁾

Check this box if your pension or annuity payments are not taxable or you wish to opt out of default withholding.

NOTE: Opting out may result in a balance due on your MI-1040 which may be subject to additional penalty and/or interest.

☐ **Withhold Michigan Income Tax** ⁽⁶⁾

Check this box if you want Michigan income taxes withheld for each pension or annuity payment.

The standard Michigan withholding rate of 4.25% will be used unless you indicate a different percentage here.

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NOTE: If neither box is chosen and no percentage is entered, the standard Michigan withholding rate will be used.

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.