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. Single Married

Married, but withholding at higher Single Rate

Note: If married but legally separated, or spouse is a nonresident alien, check the single box.

4. Total number of allowances you are claiming from line C of the worksheet below

5. Additional amount, if any, you want withheld from your paycheck

6. If you do not want any 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

   b. You completed federal Form W-4-P and checked the box on line 1

   c. Resident employee with no Maine tax liability in prior or current year

   d. Recipient of periodic retirement payments with no tax liability in prior or current year

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:

   Bates College 220 College St Lewiston, ME 04240

8. Employer/Payer Identification Number

   01 021178100

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. ---

Employee/Payer 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:

   a. 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.

   b. You may check this box if you completed federal Form W-4-P 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-4-P, line 2

B. Less: Number of allowances claimed on federal Form W-4, line 5 or Form W-4-P, line 2

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

Rev. 09/06