

Michigan Cities W4 - Employee's Withholding Certificate
FOR MICHIGAN CITIES LEVYING AN INCOME TAX (See list below)

Revised: 11/12/2019

1. Print your full name		Social Security No.		Office, Plant, Dept.		Employee Identification No			
2. Address, Number and Street			Apartment	City, Township or Village where you reside			State	Postal Code	
EMPLOYEE: File this form with your employer. Otherwise your employer must withhold tax for the cities without any allowance for exemptions			EMPLOYER: Keep this certificate with your records. If the information submitted by the employee is not believed to be true, correct and complete, the City Income Tax Department must be advised.			YOUR WITHHOLDING EXEMPTIONS		Exemptions	
MICHIGAN CITIES LEVYING AN INCOME TAX	CHECK BOX IF YOU ARE A RESIDENT OF A LISTED CITY	CHECK BOX IF YOU ARE A NONRESIDENT AND WORK FOR AN EMPLOYER IN A LISTED CITY	APPROXIMATE AMOUNT OF TIME WORKING FOR EMPLOYER IN THE CHECKED NONRESIDENT CITY					Regular Exemption for yourself	
			Under 25%	25% TO 40%	41% TO 60%	61% TO 80%	81% TO 100%	Regular Exemption for your spouse	
							Regular Exemption for dependents		
							Additional Exemption if you are blind		
							Additional Exemption if your spouse is blind		
							Additional Exemption if 65 or over at end of year		
							Additional Exemption if your spouse 65 or over at end of year		
							Total Number of exemptions		
Grand Rapids							10. Signature		
Walker							11. Date		
Muskegon									
Muskegon Hts									
Detroit									
Battle Creek									

See Instructions Below:

RESIDENT INSTRUCTIONS – If you are a resident of any of the cities listed, please indicate so with a check mark in the adjacent column.

NON-RESIDENT INSTRUCTIONS – If you are a non-resident and work for this employer in two or more cities or communities, check each city under the column nonresident. Also check the closest percent of total earnings for work done or services rendered in each city or community listed. The estimated percent of the total earnings from this employer for work done or services performed within taxing cities is for withholding purpose only. In determining final tax liability this estimate is subject to substantiation and audit.

DEPENDENTS – To qualify as your dependent, a person must qualify as your dependent for purposes of the Internal Revenue Code.

INCREASE IN EXEMPTIONS – You should file a new certificate at any time if the number of your exemptions increase.

DECREASE IN EXEMPTIONS –

1. You must file a new certificate within 10 days if the number of exemptions previously claimed by you **DECREASES** for any of the following reasons:
 - (a) Your spouse for whom you have been claiming exemption is divorced or legally separated, or claims their own exemption on a separate certificate.
 - (b) The support of a dependent for whom you claimed exemption is taken over by someone else, so that you no longer expect to furnish more than half of their support for the year.
 - (c) You find that a dependent for whom you claimed an exemption will receive \$3,000 or more of income of their own during the year.
2. **CHILD TURNS 19** — File a new certificate within 10 days of the start of the tax year in which your child, for whom you claimed exemption, turns 19 years of age or, if a full-time student, 24 years of age.
3. **DEATH OF SPOUSE OR DEPENDENT**— You must file a new certificate by December 1 of the year in which the death of your spouse or dependent for whom you claimed exemption occurs. (Death of a spouse or a dependent does not affect your withholding until the next year.)
4. **CHANGE OF RESIDENCE** — You must file a new certificate within 10 days after you change your residence from or to a taxing city.
5. **CHANGE IN EMPLOYMENT** — You must file a new certificate by December 1 each year if your estimate of the percentage of work done or services rendered in any of the cities selected, will change for the ensuing year.
6. **EXTRA EXEMPTIONS** — Additional exemptions allowed for federal income tax purposes and claimed on Schedule A of federal Form W-4 are not allowed for city income tax purposes.