

MI-W4

(Rev. 08-11)

EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE STATE OF MICHIGAN - DEPARTMENT OF TREASURY

This certificate is for Michigan income tax withholding purposes only. You must file a revised form within 10 days if your exemptions decrease or your residency status changes from nonresident to resident. Read instructions below before completing this form.

Issued under P.A. 281 of 1967.

▶ 1. Social Security Number		▶ 2. Date of Birth	
▶ 3. Type or Print Your First Name, Middle Initial and Last Name		4. Driver's License Number or State ID	
Home Address (No., Street, P.O. Box or Rural Route)		▶ 5. Are you a new employee? <input type="checkbox"/> Yes If Yes, enter date of hire <input type="checkbox"/> No	
City or Town	State	ZIP Code	
6. Enter the number of personal and dependent exemptions you are claiming		▶ 6. <input type="text"/>	
7. Additional amount you want deducted from each pay (if employer agrees)		7. \$ <input type="text"/> .00	
8. I claim exemption from withholding because (does not apply to nonresident members of flow-through entities - see instructions): a. <input type="checkbox"/> A Michigan income tax liability is not expected this year. b. <input type="checkbox"/> Wages are exempt from withholding. Explain: _____ c. <input type="checkbox"/> Permanent home (domicile) is located in the following Renaissance Zone: _____			
EMPLOYEE: If you fail or refuse to file this form, your employer must withhold Michigan income tax from your wages without allowance for any exemptions. Keep a copy of this form for your records.		<i>Under penalty of perjury, I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled. If claiming exemption from withholding, I certify that I anticipate that I will not incur a Michigan income tax liability for this year.</i>	
		9. Employee's Signature	
		▶ Date	
INSTRUCTIONS TO EMPLOYER: Employers must report all new hires to the State of Michigan. Keep a copy of this certificate with your records. If the employee claims 10 or more personal and dependent exemptions or claims a status exempting the employee from withholding, you must file their original MI-W4 form with the Michigan Department of Treasury. Mail to: New Hire Operations Center, P.O. Box 85010; Lansing, MI 48908-5010.		Employer: Complete lines 10 and 11 before sending to the Michigan Department of Treasury. 10. Employer's Name, Address, Phone No. and Name of Contact Person	
		▶ 11. Federal Employer Identification Number	

INSTRUCTIONS TO EMPLOYEE

You must submit a Michigan withholding exemption certificate (form MI-W4) to your employer on or before the date that employment begins. If you fail or refuse to submit this certificate, your employer must withhold tax from your compensation without allowance for any exemptions. Your employer is required to notify the Michigan Department of Treasury if you have claimed 10 or more personal and dependent exemptions or claimed a status which exempts you from withholding.

You MUST file a new MI-W4 within 10 days if your residency status changes or if your exemptions decrease because: a) your spouse, for whom you have been claiming an exemption, is divorced or legally separated from you or claims his/her own exemption(s) on a separate certificate, or b) a dependent must be dropped for federal purposes.

Line 5: If you check "Yes," enter your date of hire (mo/day/year).

Line 6: Personal and dependent exemptions. The total number of exemptions you claim on the MI-W4 may not exceed the number of exemptions you are entitled to claim when you file your Michigan individual income tax return.

If you are married and you and your spouse are both employed, you both may not claim the same exemptions with each of your employers.

If you hold more than one job, you may not claim the same exemptions with more than one employer. If you claim the same exemptions at more than one job, your tax will be under withheld.

Line 7: You may designate additional withholding if you expect to owe more than the amount withheld.

Line 8: You may claim exemption from Michigan income tax withholding ONLY if you do not anticipate a Michigan income tax liability for the current year because all of the following exist: a) your employment is less than full time, b) your personal and dependent exemption allowance exceeds your annual compensation, c) you claimed exemption from federal withholding, d) you did not incur a Michigan income tax liability for the previous year. You may also claim exemption if your permanent home (domicile) is located in a Renaissance Zone or you are a non-resident spouse of military personnel stationed in Michigan. Members of flow-through entities may not claim exemption from nonresident flow-through withholding. For more information on Renaissance Zones call (517) 636-4486. Full-time students that do not satisfy all of the above requirements cannot claim exempt status.

Visit the Treasury Web site at: www.michigan.gov/taxes

RESIDENT
 NONRESIDENT

EMPLOYEE'S WITHHOLDING CERTIFICATE FOR GRAND RAPIDS INCOME TAX

1. Print Full Name		Social Security No.		Office, Plant, Dept.		Employee Identification No			
2. Address, Number and Street		City, Township or Village where you reside				State	Postal Code		
3. Place of Employment		City		Under 25%	40%	60%	80%	100%	
Print name of each city where you work for this employer and circle closest % of total earnings in each.		City		Under 25%	40%	60%	80%	100%	
YOUR WITHHOLDING EXEMPTIONS	Check blocks which apply	4. Exemptions for yourself		<input type="checkbox"/> Regular exemption	<input type="checkbox"/> Additional exemption if 65 or over at end of year	<input type="checkbox"/> Additional Exemption if blind	Enter number of exemptions checked → 0		
		5. Exemptions for your spouse		<input type="checkbox"/> Regular exemption	<input type="checkbox"/> Additional exemption if 65 or over at end of year	<input type="checkbox"/> Additional Exemption if blind	Enter number of exemptions checked → 0		
<p>EMPLOYEE: File this form with your employer. Otherwise they must withhold GRAND RAPIDS income tax from your earnings without exemption.</p> <p>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 so advised. To answer residency questions call the Income Tax Department at (616) 456-3415.</p>		6. (a) Exemptions for your children:		Number	6. (b) Exemptions for your other dependents:		Number	Enter total of line 6 (a plus b) → 0	
		7. Add the number of exemptions which you have claimed on line 4, 5 and 6 above and write the total → 0							
		I certify that the information submitted on this certificate is true, correct and complete to the best of my knowledge and belief							
8. Date					Signature				

SEE INSTRUCTIONS

Revised 7/2004

INSTRUCTIONS FOR COMPLETING EMPLOYEE'S WITHHOLDING CERTIFICATE FOR GRAND RAPIDS INCOME TAX FORM GRW-4

GENERAL INSTRUCTIONS—Check the box in the upper right hand corner to indicate your residency status and enter the requested data on lines 1 and 2.

LINE 3 INSTRUCTIONS—If you are a nonresident and work for this employer in two or more cities or communities, print the names of the two Michigan cities or communities where you perform the greatest percentage of your work. Circle the closest percent of total earnings for work done or services rendered in each city or community listed. The estimated percent of total earnings from this employer for work done or services performed within taxing cities (Line 3) is for withholding purposes only. In determining final tax liability this estimate is subject to substantiation and audit.

DEPENDENTS—To qualify as your dependent (line 6), a person (a) must receive more than one-half of his or her support from you for the year, and (b) must have less than \$3,000 gross income during the year (except your child who is under 19 years of age or who is a full-time student under 24 years of age), and (c) must not be claimed as an exemption by such person's husband or wife, and (d) must be a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone (this does not apply to an alien child legally adopted by and living with a United States citizen abroad), and (e) must (1) have your home as his principal residence and be a member of your household for the entire year, or (2) be related to you as follows:

- Your son or daughter (including legally adopted children), grandchild, stepson, stepdaughter, son-in-law, or daughter-in-law.
- Your father, mother, grandparent, stepfather, stepmother, father-in-law, or mother-in-law.
- Your brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law, or sister-in-law.
- Your uncle, aunt, nephew, or niece (but only if related by blood).

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

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 Grand Rapids (Line 3) will change for the ensuing year.

EXTRA EXEMPTIONS—Additional exemptions allowed for federal income tax purposes and claimed on Schedule A of federal Form W-4 are not allowed for Grand Rapids income tax purposes.

Form LW-4 Instructions

Purpose: Complete form LW-4 so your employer can withhold the correct amount of city income taxes from your pay.

Dependents: To qualify as your dependent (line 4 below), a person

- (a) Must receive more than one-half of his or her support from you for the year, and
- (b) Must have less than \$600 gross income during the year (except your child who is a student or who is under 19 years of age, and
- (c) Must not be claimed as an exemption by such person's husband or wife, and
- (d) Must be a citizen or resident of the United States, and
- (e) Must have your home as his/her principal residence and be a member of your household for the entire year, or Must be related to you as follows: Your son or daughter, grandchild, step-son/daughter, son/daughter-in-law, father, mother, grandparent, step-father/mother, father/mother-in-law, brother, sister, stepbrother/sister, half brother/sister, brother/sister-in-law, uncle, aunt, nephew, or niece (**but only if related by blood**).

Changes in exemptions: 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 wife/husband for whom you have been claiming exemption is divorced or legally separated, or claims her/his own exemption on a separate certificate.
- (b) The support of a dependent for whom you claimed exemption is taken over by someone else.
- (c) You find that a dependent for whom you claimed exemption will receive \$600 or more income of his/her own during the year (except your child who is a student and who is under 19 years of age).

Other Decreases: Such as the death of a wife, husband, or a dependent, do not affect your withholding until the next year, but require the filing of a new certificate by December 1 of the year in which they occur.

Change of Residence: You *must* file a new certificate within 10 days after you change your residence from or to a taxing city.

Employee: File this form with your employer. Otherwise your employer must withhold City of Lansing income tax from your earnings without exemptions.

Employer: Keep this certificate with your record. If the information submitted by the employee is not believed to be true, correct and complete the **City of Lansing** must be advised.

FORM LW-4		EMPLOYEE'S WITHHOLDING CERTIFICATE FOR CITY OF LANSING INCOME TAX	
<input type="checkbox"/> City Resident or <input type="checkbox"/> Non-City Resident		Your Social Security Number:	
Full Name: (First, Middle and Last Name)		Home Address: (Number & Street)	
City:		State:	Zip Code:
1. Exemptions for yourself: <input type="checkbox"/> Yourself <input type="checkbox"/> age 65 or over <input type="checkbox"/> Blind		2. Exemptions for your spouse: <input type="checkbox"/> Yourself <input type="checkbox"/> age 65 or over <input type="checkbox"/> Blind	
3. Enter Total number of boxes checked in 1 & 2:			
4. Other Exemptions: Number of exemptions _____ for your children Number of exemptions _____ for your other dependents		5. Enter total number of Other Exemptions in box 4 below:	
6. Add the number of exemptions which you have claimed in box 3 & 5 and write the total below:		7. Write the additional amounts you want withheld from each paycheck, if any:	
Employer's Name and Address:			
I certify that the information submitted on this certificate is true, correct and complete to the best of my knowledge and belief.			
SIGNATURE:		DATE:	

EMPLOYEE'S WITHHOLDING CERTIFICATE FOR CITY OF DETROIT INCOME TAX

DW-4

1. Print Full Name		Social Security No.		Office, Plant, Dept.		Employee Identification No.									
2. Address, Number and Street		City, Township or Village where you reside						State	Zip Code						
3. Predominant Place of Employment		City		Under 25%		40%		60%		80%		100%		Renaissance Zone Exemption	
Print name of each city where you work for this employer and circle closest % of total earnings in each.		City		Under 25%		40%		60%		80%		100%		Renaissance Zone Exemption	
YOUR WITHHOLDING EXEMPTIONS: (See instructions on reverse side.)		Check blocks which apply		4. Exemptions for yourself		Regular exemption <input type="checkbox"/>		Additional exemption if 65 or over at end of year <input type="checkbox"/>		Additional exemption if blind <input type="checkbox"/>		Enter number of exemptions checked			
				5. Exemptions for your wife (husband)		Regular exemption <input type="checkbox"/>		Additional exemption if 65 or over at end of year <input type="checkbox"/>		Additional exemption if blind <input type="checkbox"/>		Enter number of exemptions checked			
				6. (a) Exemptions for your children		Number		6. (b) Exemptions for your other dependents		Number		Enter total of line 6 (a plus b)			
EMPLOYEE: File this form with your employer. Otherwise he must withhold CITY OF DETROIT income tax from your earnings without exemption.		7. Add the number of exemptions which you have claimed on lines 4, 5 and 6 above and write the total													
EMPLOYER: Keep this certificate with your records. If the information submitted by the employee is not believed to be true, correct and complete, the INCOME TAX DIRECTOR must be so advised.		I certify that the information submitted on this certificate is true, correct and complete to the best of my knowledge and belief													
8. Date		Signature													

LINE 3 INSTRUCTIONS — If you work for this employer in more than two cities or communities, print names of the two Michigan cities or communities where you perform the greatest percentage of your work. Circle the closest percent of total earnings for work done or services rendered in each city or community listed. The estimated percent of total earnings from this employer for work done or services performed within taxing cities (line 3 on other side) is for withholding purposes only. In determining final tax liability this estimate is subject to substantiation and audit.

RENAISSANCE ZONE EXEMPTION — Attach copy of Certification of Qualification.

EXEMPTIONS — An employee is allowed the same number of exemptions for himself and dependents as for federal income tax purposes, except that additional withholding allowances claimed on Schedule A of Federal Form W-4 are not allowed for City of Detroit income tax purposes.

CHANGES IN EXEMPTIONS — You should file a new certificate with your employer at any time the number of your exemptions changes.

CHANGE OF RESIDENCE — You must file a new certificate within 10 days after you change your residence from or to a taxing city.

CHANGES IN EMPLOYMENT — You must file a new certificate by December 1 of each year if your Line 3 estimate of the percent of work done or services to be rendered in cities levying an income tax will change for the ensuing year.