

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 _____
		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 _____
EMPLOYEE: File this form with your employer. Otherwise he must withhold GRAND RAPIDS income tax from your earnings without exemption.		6. (a) Exemptions for your children:		Number	6. (b) Exemptions for your other dependents:		Number
							Enter total of line 6 (a plus b) _____
		7. Add the number of exemptions which you have claimed on line 4, 5 and 6 above and write the total _____					
		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			

EMPLOYEE: File this form with your employer. Otherwise he must withhold GRAND RAPIDS income tax from your earnings without exemption.

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.

SEE INSTRUCTIONS

revised 2/2000

LINE 3 INSTRUCTIONS—If you work for this employer in two or more cities or communities, print names of the two Michigan cities or communities where you perform the greatest percent 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.

DEPENDENTS—To qualify as your dependent (line 6 on other side), 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 \$750 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 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).

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

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:

- Your spouse for whom you have been claiming exemption is divorced or legally separated, or claims their own exemption on a separate certificate.
- 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 the support for the year.
- You find that a dependent for whom you claimed exemption will receive \$750 or more of income of their own during the year.

OTHER DECREASES in exemption, such as the death of a spouse or 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.

CHANGES 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.

EXTRA EXEMPTIONS—Additional withholding allowances (extra exemptions), which are allowed for Federal income tax purposes and are claimed on Schedule A of Federal Form W-4, are not allowed for Grand Rapids income tax purposes.