EMPLOYEE'S WITHHOLDING CERTIFICATE FOR CITY OF IONIA INCOME TAX

IW-4

☐ **Resident**
☐ **Non-Resident**

1. Print Full Name	Social Security Number	Office, Plant, Dept.	Employer 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%	
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: (See instructions on bottom half of form.)	**Check blocks which apply**					
	4. Exemptions for yourself	☐ Regular $700 exemptions	☐ Additional $700 exemption if 65 or over at end of year	☐ Additional $700 exemption if blind	Enter number of exemptions checked ------>	
	5. Exemptions for your wife (husband)	☐ Regular $700 exemptions	☐ Additional $700 exemption if 65 or over at end of year	☐ Additional $700 exemption if blind	Enter number of exemptions checked ------>	
EMPLOYEE: If you fail or refuse to file this form, your employer must withhold City of Ionia income tax from your wages without allowance for any exemptions.	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 lines 4, 5 and 6 above and write total -------->					
EMPLOYER: Keep this certificate with your records. If the employee is claiming more than personal and dependency exemptions or claims a status exempting the employee from withholding, you must inform the Income Tax Division.	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 three cities or communities, print names of the three 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 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 above), 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 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:

(a) Your wife (or husband) for whom you have been claiming exemption is divorced or legally separated, or claims her (or his) own exemption on a separate certificate.

(b) The support of a dependent for whom you claim exemption is taken over by someone else, so that you no longer expect to furnish more than half the support for the year.

(c) You find that a dependent for whom you claimed exemption will receive $600 or more of income of his own during the year (except your child who is a student who is under 19 years of age.)

OTHER DECREASES in exemptions, such as the death of a wife 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.

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 rendered in cities levying an income tax will change for the ensuing year.