

# FORM SW-4 INSTRUCTIONS

**Purpose.** Complete Form SW-4 so that your employer can withhold the correct amount of city income tax from your pay.

**Dependents.** To qualify as your dependent (line 5 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 \$1,000 gross income during the year (except your child who is a student or 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, daughter-in-law, father, mother, grandparent, stepfather, stepmother, father-in-law, mother-in-law, brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law, sister-in-law, 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 claimed 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 \$1,000 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.** Decreases in exemption, 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 he must withhold **CITY OF SAGINAW** 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 OF SAGINAW** must be so advised.

FORM SW-4		EMPLOYEE'S WITHHOLDING CERTIFICATE FOR CITY OF SAGINAW INCOME TAX			
City Resident			Non-Resident		
1. Type or print your first name, middle initial and last name			2. Your Social Security Number		
Home address, number and street			City, Township or Village where you reside		
3. Exemptions for yourself	Regular \$1,000 exemption	Additional \$1,000 If 65 or over at end of year	Additional \$1,000 exemption if blind	ENTER NUMBER OF EXEMPTIONS CHECKED	
4. Exemptions for your spouse	Regular \$1,000 exemption	Additional \$1,000 If 65 or over at end of year	Additional \$1,000 exemption if blind	ENTER NUMBER OF EXEMPTIONS CHECKED	
5. (a) Number of exemptions for your children		5. (b) Number of exemptions for your other dependents		ENTER TOTAL OF LINE 5 (a plus b)	
6. Add the number of exemptions which you have claimed on lines 3, 4, and 5 above and write the total					
7. Additional amount, if any, you want withheld from each paycheck					
Employer's name and address			Employer identification number		
I CERTIFY THAT THE INFORMATION ON THIS CERTIFICATE IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.					
SIGNATURE:				DATE:	