**EL-W-4**

PLEASE TYPE OR PRINT

City of East Lansing
INCOME TAX DEPARTMENT

**EL-W-4**

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# Employee Withholding Registration

**PURPOSE:** Complete Form EL-W-4 so your employer can withhold the correct amount of city income taxes from your pay. Consider completing a new Form EL-W-4 each year and when your personal or financial situation changes.

**EXEMPTIONS:** An individual taxpayer in computing his or her taxable income, is allowed a deduction of $600 for each personal and dependency exemption under the rules for determining exemptions and dependents as provided in the federal internal revenue code. The taxpayer may claim his or her spouse and dependents as exemptions, but if the taxpayer and the spouse are both subject to the tax imposed by this ordinance, the number of exemptions claimed by each of them when added together shall not exceed the total number of exemptions allowed under this ordinance.

**DEPENDENTS:** To qualify as your dependent (line 3), a person must qualify as your dependent for purposes of the Internal Revenue Code.

**LINE 6 INSTRUCTIONS:** If you 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 percent of your work. Check the box of 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 6) is for withholding purposes only. In determining final tax liability this estimate is subject to substantiation and audit.

**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. Other decreases in exemptions, such as the death of a spouse 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 6 estimate of the percent of work done or services to be rendered in cities levying an income tax will change for the ensuing year.

**EMPLOYEE:** File this form with your employer. Otherwise your employer must withhold City of East Lansing income tax from your earnings without 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 of East Lansing must be advised.

| **FORM EL-W-4** | **CITY OF EAST LANSING INCOME TAX – EMPLOYEE WITHHOLDING CERTIFICATE** | |
|---|---|---|
| Residency: (check one)<br>☐ East Lansing Resident ☐ Non-East Lansing Resident | Social Security Number: | Employee ID#: (if applicable) |
| Full name: (first, middle and last name) | Home address: (number & street) | |
| City: | State: | ZIP code: |

| | | |
|---|---|---|
| 1. Exemptions Allowed: (check all that apply)<br>Taxpayer: ☐ Self ☐ age 65 or over ☐ Blind ☐ Deaf ☐ Permanently Disabled<br>Spouse: ☐ Self ☐ age 65 or over ☐ Blind ☐ Deaf ☐ Permanently Disabled | 2. Enter total number of Exemptions checked in box 1: | |
| 3. Other Exemptions:<br>_____ Number of exemptions for your children<br>_____ Number of exemptions for your other dependents | 4. Enter total number of Other Exemptions in box 3: | |
| 5. Write the additional amount you want withheld from each paycheck, if any: | TOTAL EXEMPTIONS:<br>Add the number of exemptions which you have claimed in box 2 & 4 and write the total below: | |

| | | |
|---|---|---|
| 6. Place of Employment:<br>Print name of each city where you work for this employer and check the box with the closest % of total earnings in each. | City: | ☐ 25% ☐ 40% ☐ 60% ☐ 80% ☐ 100% |
| | City: | ☐ 25% ☐ 40% ☐ 60% ☐ 80% ☐ 100% |

**I certify that the information submitted on this certificate is true, correct and complete to the best of my knowledge and belief.**

SIGNATURE: DATE: