

EMPLOYEE'S WITHHOLDING CERTIFICATE FOR CITY OF JACKSON INCOME TAX

JW-4

RESIDENT	
NON-RESIDENT	

1. Print Full Name	Social Security Number	Office, Plant, or Department	Employee Identification Number
2. Address, Number and Street		City, Township or Village where you reside	State
3. Predominant Place of Employment Print name of EACH CITY where you work for this employer and CIRCLE closest % of total earnings in each city	City 3a.	Under 25%	40% 60% 90% 100%
	City 3b.	Under 25%	40% 60% 90% 100%

YOUR WITHHOLDING EXEMPTIONS PER CITY - Check all boxes that Apply (See Instruction Below)

4. Exemptions for yourself for item 3a.	<input type="checkbox"/>	Regular \$600 exemption	<input type="checkbox"/>	Additional \$600 if 65 or over at end of year	<input type="checkbox"/>	Additional \$600 if blind	<input type="checkbox"/>	Additional \$600 if perm. disabled	→ ENTER Number of Exemptions	
5. Exemptions for yourself for item 3b.	<input type="checkbox"/>	Regular \$600 exemption	<input type="checkbox"/>	Additional \$600 if 65 or over at end of year	<input type="checkbox"/>	Additional \$600 if blind	<input type="checkbox"/>	Additional \$600 if perm. disabled	→ ENTER Number of Exemptions	
6. (a) Exemptions for your children	Number	6. (b) Exemptions for your dependents	Number	→ ENTER total of line 6 (both a. and b.)						
7. Add the number of exemptions which you have claimed on lines 4, 5, and 6 above and write the total										
8. Additional Withholding each pay period									\$	

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

9. Date	Signature
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EMPLOYEE: File this form with your employer. Otherwise your employer must withhold CITY OF JACKSON income tax from your earning without exemption.

EMPLOYER: Keep this certificate with your records. If the information submitted by the employee is not believed to be true, the City Treasurer must be so advised.

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 percentage of total earnings for work done or services rendered in each city or community listed. The estimated percent of total earnings from the employer for work done or services performed within taxing cities (line 3 above) is for withholding purposes only. In determining final tax liability this estimate is subject to

DEPENDENTS - To qualify as your dependent (line 6 above), a person (a) must receive more than one-half of their 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 the United States citizen abroad), and (e) must (1) have your home as their 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, grandchildren, step-children, 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 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 the support for the year.
- * (c) You find that a dependent for whom you claimed exemption will receive \$600 or more of income if their 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 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 the event occurs.

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 new 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.