

EMPLOYEE'S WITHHOLDING CERTIFICATE FOR MICHIGAN CITY INCOME TAX
 (This form applies to DETROIT, FLINT, GRAND RAPIDS, JACKSON and LANSING only.)

Print Full Name _____	Social Security Number _____	UMID# _____
Home Address _____ (Number and Street) _____ (City, State and Zip Code)	I here by authorize income taxes to be withheld for the city of _____ As a resident <input type="checkbox"/> non-resident <input type="checkbox"/>	

(This certificate is for CITY income tax withholding purposes only. It will remain in effect until you change it.)	<h3>HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS</h3> <ol style="list-style-type: none"> 1. If you claim an exemption for yourself, write "1" _____ 2. If you claim an exemption for your spouse (if not claimed on another certificate), write "1" _____ 3. Exemptions for age and blindness (applicable only to employee and spouse but not to dependents): <ul style="list-style-type: none"> (a) If you or your spouse will be 65 years of age or older at the end of the year and you claim this exemption, write "1"; if both will be 65 or older and you claim both of these exemptions, write "2" _____ (b) If you or your spouse are blind, and you claim this exemption, write "1"; if both are blind and you claim both of these exemptions, write "2" _____ 4. If you claim exemptions for one or more dependents, write the number of such exemptions..... _____ 5. Add the number of exemptions in Steps 1 - 4 and write the total..... <input type="checkbox"/> 6. If no exemptions are claimed, write "0"..... <input type="checkbox"/>
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Signature _____	Date _____
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NOTICE TO EMPLOYEE

1. Personal and dependency exemptions allowable for Michigan income tax purposes are also allowable for Michigan cities.
2. The rate on taxable earnings is 1% for residents and ½% for non-residents. These rates are uniform for all cities except Detroit and Grand Rapids. For Detroit, the rate is 2.5% for residents and 1.25% for non-residents. For Grand Rapids, the rate is 1.3% for residents and 0.65% for non-residents.
3. **CHANGES IN EXEMPTIONS**
 You may file a new certificate at any time if the number of your exemptions INCREASES.
 You MUST file a new certificate within ten (10) days if the number of exemptions previously claimed DECREASES because:
 - (a) You and your spouse for whom you have been claiming exemption are divorced or legally separated, or claims their own exemptions on a separate certificate.
 - (b) The support of a dependent whom you claimed is taken over by someone else, such that you no longer expect to furnish more than half of the support for the year.
 The death of a spouse or dependent does not affect your withholding until the next calendar year but does require the filing of a new certificate.
4. **CHANGE OF RESIDENCE**
 You must file a new certificate within ten (10) days after changing your residence from or to a taxing city.