

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.)	HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS	
	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): (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"/>	
Signature _____ Date _____		

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 2.4% for residents and 1.20% for non-residents. For Grand Rapids, the rate is 1.5% for residents and 0.75% 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.