

**EMPLOYEE'S WITHHOLDING CERTIFICATE FOR MICHIGAN CITY INCOME TAX**  
 (This form applies to DETROIT, FLINT, GRAND RAPIDS, JACKSON, LANSING & MUSKEGON 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.)	<b>HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS</b>	
	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"/> 7. Additional amount you want deducted from each pay (if employer agrees).....\$ _____	
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.
- Michigan City Tax Form – 2/16/2026