



**Employment Eligibility Verification**  
**Department of Homeland Security**  
**U.S. Citizenship and Immigration Services**

**USCIS**  
**Form I-9**  
 OMB No. 1615-0047  
 Expires 10/31/2022

► **START HERE:** Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

**ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

**Section 1. Employee Information and Attestation** *(Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)*

|                                  |  |                         |                           |                |                                |                |
|----------------------------------|--|-------------------------|---------------------------|----------------|--------------------------------|----------------|
| Last Name (Family Name)          |  | First Name (Given Name) |                           | Middle Initial | Other Last Names Used (if any) |                |
| Address (Street Number and Name) |  |                         | Apt. Number               | City or Town   |                                | State ZIP Code |
| Date of Birth (mm/dd/yyyy)       | U.S. Social Security Number<br>□□□□ - □□□□ |                         | Employee's E-mail Address |                | Employee's Telephone Number    |                |

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

|  |  |
|--|--|
| <input type="checkbox"/> 1. A citizen of the United States   |  |
| <input type="checkbox"/> 2. A noncitizen national of the United States <i>(See instructions)</i>   |  |
| <input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____  |  |
| <input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____<br>Some aliens may write "N/A" in the expiration date field. <i>(See instructions)</i>   |  |
| <p><i>Aliens authorized to work must provide only one of the following document numbers to complete Form I-9:<br/>An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.</i></p> <p>1. Alien Registration Number/USCIS Number: _____<br/> <b>OR</b><br/>         2. Form I-94 Admission Number: _____<br/> <b>OR</b><br/>         3. Foreign Passport Number: _____<br/>         Country of Issuance: _____</p> |  |
| QR Code - Section 1<br>Do Not Write In This Space  |  |

|                       |                           |
|-----------------------|---------------------------|
| Signature of Employee | Today's Date (mm/dd/yyyy) |
|-----------------------|---------------------------|

**Preparer and/or Translator Certification (check one):**  
 I did not use a preparer or translator.     A preparer(s) and/or translator(s) assisted the employee in completing Section 1.  
*(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)*

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

|                                     |  |                           |                |
|-------------------------------------|--|---------------------------|----------------|
| Signature of Preparer or Translator |  | Today's Date (mm/dd/yyyy) |                |
| Last Name (Family Name)             |  | First Name (Given Name)   |                |
| Address (Street Number and Name)    |  | City or Town              | State ZIP Code |



*Employer Completes Next Page*





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**Section 2. Employer or Authorized Representative Review and Verification**

*(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")*

|                              |                         |                         |      |                                |
|------------------------------|-------------------------|-------------------------|------|--------------------------------|
| Employee Info from Section 1 | Last Name (Family Name) | First Name (Given Name) | M.I. | Citizenship/Immigration Status |
|------------------------------|-------------------------|-------------------------|------|--------------------------------|

| List A<br>Identity and Employment Authorization | OR | List B<br>Identity   | AND | List C<br>Employment Authorization   |
|---|----|--|-----|--|
| Document Title                                  |    | Document Title   |     | Document Title   |
| Issuing Authority                               |    | Issuing Authority  |     | Issuing Authority  |
| Document Number                                 |    | Document Number  |     | Document Number  |
| Expiration Date (if any) (mm/dd/yyyy)           |    | Expiration Date (if any) (mm/dd/yyyy)  |     | Expiration Date (if any) (mm/dd/yyyy)  |
| Document Title                                  |    | Additional Information <div style="border: 1px solid black; width: 100%; height: 100%;"></div> |     | QR Code - Sections 2 & 3<br>Do Not Write In This Space <div style="border: 1px solid black; width: 100%; height: 100%;"></div> |
| Issuing Authority                               |    |  |     |  |
| Document Number                                 |    |  |     |  |
| Expiration Date (if any) (mm/dd/yyyy)           |    |  |     |  |
| Document Title                                  |    |  |     |  |
| Issuing Authority                               |    |  |     |  |
| Document Number                                 |    |  |     |  |
| Expiration Date (if any) (mm/dd/yyyy)           |    |  |     |  |

**Certification:** I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): \_\_\_\_\_ (See instructions for exemptions)

|  |  |   |  |                |
|--|--|---|--|----------------|
| Signature of Employer or Authorized Representative                   |  | Today's Date (mm/dd/yyyy)                           | Title of Employer or Authorized Representative |                |
| Last Name of Employer or Authorized Representative                   |  | First Name of Employer or Authorized Representative | Employer's Business or Organization Name       |                |
| Employer's Business or Organization Address (Street Number and Name) |  |   | City or Town                                   | State ZIP Code |

**Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)**

|                                    |                         |                |  |  |
|------------------------------------|-------------------------|----------------|--|--|
| <b>A. New Name (if applicable)</b> |                         |                | <b>B. Date of Rehire (if applicable)</b> |  |
| Last Name (Family Name)            | First Name (Given Name) | Middle Initial | Date (mm/dd/yyyy)                        |  |

**C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.**

|                |                 |                                       |
|----------------|-----------------|---------------------------------------|
| Document Title | Document Number | Expiration Date (if any) (mm/dd/yyyy) |
|----------------|-----------------|---------------------------------------|

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

|  |                           |   |
|--|---------------------------|---|
| Signature of Employer or Authorized Representative | Today's Date (mm/dd/yyyy) | Name of Employer or Authorized Representative |
|--|---------------------------|---|

**LISTS OF ACCEPTABLE DOCUMENTS**  
**All documents must be UNEXPIRED**

Employees may present one selection from List A  
or a combination of one selection from List B and one selection from List C.

| LIST A<br>Documents that Establish<br>Both Identity and<br>Employment Authorization   | OR                                    | LIST B<br>Documents that Establish<br>Identity  | AND | LIST C<br>Documents that Establish<br>Employment Authorization  |
|---|---------------------------------------|---|-----|---|
| 1. U.S. Passport or U.S. Passport Card  |                                       | 1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address |     | 1. A Social Security Account Number card, unless the card includes one of the following restrictions:<br>(1) NOT VALID FOR EMPLOYMENT<br>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION<br>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION |
| 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)  |                                       | 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address                |     | 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)   |
| 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa  |                                       | 3. School ID card with a photograph   |     | 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal   |
| 4. Employment Authorization Document that contains a photograph (Form I-766)  |                                       | 4. Voter's registration card  |     | 4. Native American tribal document  |
| 5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:<br>a. Foreign passport; and<br>b. Form I-94 or Form I-94A that has the following:<br>(1) The same name as the passport; and<br>(2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. |                                       | 5. U.S. Military card or draft record   |     | 5. U.S. Citizen ID Card (Form I-197)  |
|   |                                       | 6. Military dependent's ID card   |     | 6. Identification Card for Use of Resident Citizen in the United States (Form I-179)  |
|   |                                       | 7. U.S. Coast Guard Merchant Mariner Card   |     | 7. Employment authorization document issued by the Department of Homeland Security  |
|   |                                       | 8. Native American tribal document  |     |   |
|   |                                       | 9. Driver's license issued by a Canadian government authority   |     |   |
| 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI   |                                       | <b>For persons under age 18 who are unable to present a document listed above:</b>  |     |   |
|   |                                       | 10. School record or report card  |     |   |
|   |                                       | 11. Clinic, doctor, or hospital record  |     |   |
|   | 12. Day-care or nursery school record |   |     |   |

**Examples of many of these documents appear in the Handbook for Employers (M-274).**

**Refer to the instructions for more information about acceptable receipts.**

# State of Michigan New Hire Reporting Form

Federal law requires public (State and local) and private employers to report all newly hired or rehired employees who are working in Michigan to the State of Michigan.<sup>1</sup> This form is recommended for use by all employers who do not report electronically.

- A newly hired employee is an individual not previously employed by you, and a rehired employee is an individual who was previously employed by you but separated from employment for at least 60 consecutive days.
- Reports must be submitted within 20 days of hire date (i.e., the date services are first performed for pay).
- This form may be photocopied as necessary. Many employers preprint employer information on the form and have the employee complete the necessary information during the hiring process.
- When reporting new hires with special exemptions, please use the MI-W4 form.
- Online and other electronic reporting options are available at: [www.mi-newhire.com](http://www.mi-newhire.com).
- Employers who report electronically and have employees working in two or more states may register as a multi-state employer and designate a single state to which new hire reports will be transmitted. Information regarding multi-state registration is available online at: <http://www.acf.hhs.gov/programs/cse/newhire/employer/private/newhire.htm#multi> or call (410) 277-9470.
- Reports will not be processed if mandatory information is missing. Such reports will be rejected and you must correct and resubmit them.
- For optimum accuracy, please print neatly in all capital letters and avoid contact with the edge of the box. See sample below.

|   |   |   |   |   |   |
|---|---|---|---|---|---|
| A | B | C | 1 | 2 | 3 |
|---|---|---|---|---|---|

## EMPLOYEE Information (Mandatory)

First Name:

Last Name:

Address:

City:

Zip Code:

Social Security Number:

Middle Initial:

State:

Hire Date:

**OPTIONAL** Date of Birth:

**OPTIONAL** Driver's License No.:

## EMPLOYER Information (Mandatory)

Employer Name:

Address:

City:

Zip Code:

Federal Employer Identification Number (FEIN):

**OPTIONAL** Contact Name:

**OPTIONAL** Contact Phone:

**OPTIONAL** Contact Fax:

**OPTIONAL** Contact Email:

<sup>1</sup> Ref: Social Security Act section 453A and the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996 (P.L. 104-193), effective October 1, 1997.

## Employee's Withholding Certificate

OMB No. 1545-0074

▶ **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**  
 ▶ **Give Form W-4 to your employer.**  
 ▶ **Your withholding is subject to review by the IRS.**

# 2021

|   |  |           |   |
|---|--|-----------|---|
| <b>Step 1:</b><br><b>Enter Personal Information</b> | (a) First name and middle initial  | Last name | (b) Social security number  |
|   | Address  |           | ▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> . |
|   | City or town, state, and ZIP code  |           |   |
|   | (c) <input type="checkbox"/> Single or Married filing separately<br><input type="checkbox"/> Married filing jointly or Qualifying widow(er)<br><input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.) |           |   |

**Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App), and privacy.

**Step 2:** Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

**Multiple Jobs or Spouse Works** Do **only one** of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3-4); or

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . . . . . ▶

**TIP:** To be accurate, submit a 2021 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

**Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs.** Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

|   |   |             |    |
|---|---|-------------|----|
| <b>Step 3:</b><br><b>Claim Dependents</b>             | If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):<br>Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____<br>Multiply the number of other dependents by \$500 . . . . . ▶ \$ _____<br>Add the amounts above and enter the total here . . . . . | <b>3</b>    | \$ |
| <b>Step 4 (optional):</b><br><b>Other Adjustments</b> | (a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .   | <b>4(a)</b> | \$ |
|   | (b) <b>Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .  | <b>4(b)</b> | \$ |
|   | (c) <b>Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .  | <b>4(c)</b> | \$ |

|                                    |  |                          |                                      |
|------------------------------------|--|--------------------------|--------------------------------------|
| <b>Step 5:</b><br><b>Sign Here</b> | Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete. |                          |                                      |
|                                    | ▶ _____ ▶<br><b>Employee's signature</b> (This form is not valid unless you sign it.)  |                          | _____<br><b>Date</b>                 |
| <b>Employers Only</b>              | Employer's name and address  | First date of employment | Employer identification number (EIN) |

# MI-W4

(Rev. 12-20)

## EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE STATE OF MICHIGAN - DEPARTMENT OF TREASURY

This certificate is for Michigan income tax withholding purposes only. Read instructions on page 2 before completing this form.

Issued under P.A. 281 of 1967.

|  |  |  |  |  |              |
|--|--|--|--|--|--------------|
| ▶ 1. Full Social Security Number   |  |  | ▶ 2. Date of Birth   |  |              |
| ▶ 3. Name (First, Middle Initial, Last)  |  |  | 4. Driver's License Number or State ID                       |  |              |
| Home Address (No., Street, P.O. Box or Rural Route)  |  |  | ▶ 5. Are you a new employee?                                 |  | (mm/dd/yyyy) |
|  |  |  | <input type="checkbox"/> Yes If Yes, enter date of hire..... |  |              |
| City or Town   |  |  | State  |  | ZIP Code     |
|  |  |  | <input type="checkbox"/> No                                  |  |              |
| 6. Enter the number of personal and dependent exemptions (see instructions) .....  |  |  |  |  | ▶ 6.         |
| 7. Additional amount you want deducted from each pay (if employer agrees) .....  |  |  |  |  | 7. \$ .00    |
| 8. I claim exemption from withholding because (see instructions):  |  |  |  |  |              |
| a. <input type="checkbox"/> A Michigan income tax liability is not expected this year.   |  |  |  |  |              |
| b. <input type="checkbox"/> Wages are exempt from withholding. Explain: _____  |  |  |  |  |              |
| c. <input type="checkbox"/> Permanent home (domicile) is located in the following Renaissance Zone: _____  |  |  |  |  |              |
| <b>EMPLOYEE:</b> If you fail or refuse to file this form, your employer must withhold Michigan income tax from your wages without allowance for any exemptions. Keep a copy of this form for your records. See additional instructions on page 2.  |  |  |  |  |              |
| <i>Under penalty of perjury, I certify that the number of withholding exemptions claimed on this certificate does not exceed the number I am allowed to claim. If claiming exemption from withholding, I certify that I do not anticipate a Michigan income tax liability this year.</i> |  |  |  |  |              |
| 9. Employee's Signature  |  |  |  |  | ▶ Date       |

**EMPLOYER:** Complete the below section.

|  |  |  |  |       |          |
|--|--|--|--|-------|----------|
| 10. Employer's Name                            |  | ▶ 11. Federal Employer Identification Number |  |       |          |
| Address (No., Street, P.O. Box or Rural Route) |  | City or Town                                 |  | State | ZIP Code |
| Name of Contact Person                         |  | Contact Phone Number                         |  |       |          |

**INSTRUCTIONS TO EMPLOYER:** Keep a copy of this certificate with your records. All new hires must be reported to the State of Michigan. See [www.mi-newhire.com](http://www.mi-newhire.com) for information.

In addition, a copy of this form must be sent to the Michigan Department of Treasury if the employee claims 10 or more exemptions or claims they are exempt from withholding. Send a copy to:

Michigan Department of Treasury  
Tax Technical Section  
P.O. Box 30477  
Lansing, MI 48909

## INSTRUCTIONS TO EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE (Form MI-W4)

You must submit a Michigan withholding exemption certificate (form MI-W4) to your employer on or before the date that employment begins. If you fail or refuse to submit this certificate, your employer must withhold tax from your compensation without allowance for any exemptions. Your employer is required to notify the Michigan Department of Treasury if you have claimed 10 or more personal or dependency exemptions or claimed that you are exempt from withholding.

You **MUST** provide a new MI-W4 to your employer within 10 days if your residency status changes or if your exemptions decrease because: a) your spouse, for whom you have been claiming an exemption, is divorced or legally separated from you or claims his/her own exemption(s) on a separate certificate, or b) a dependent no longer qualifies under the Internal Revenue Code.

**Line 5:** If you check "Yes," enter your date of hire.

**Line 6:** Personal and dependency exemptions. The number of exemptions claimed here may not exceed the number of exemptions you are entitled to claim on a *Michigan Individual Income Tax Return* (Form MI-1040). Dependents include qualifying children and qualifying relatives under the Internal Revenue Code, even if your AGI exceeds the limits to claim federal tax credits for them.

Do not claim the same exemptions more than once or tax will be under-withheld. Specifically, **do not claim:**

- Your personal exemption if someone else will claim you as their dependent.
- Your personal exemption with more than one employer at a time.
- Your spouse's personal exemption if they claim it with their employer.
- Your dependency exemptions if someone else (for example, your spouse) is claiming them with their employer.

**Line 7:** You may designate additional withholding if you expect to owe more than the amount withheld.

**Line 8a:** You may claim exemption from Michigan income tax withholding if all of the following conditions are met:

- i) Your employment is intermittent, temporary, or less than full time;
- ii) Your personal and dependency exemptions exceed your annual taxable compensation;
- iii) You claimed exemption from federal withholding; and
- iv) You did not incur a Michigan income tax liability for the previous year.

**Line 8b:** Reasons wages might be exempt from withholding include:

- You are a nonresident spouse of military personnel stationed in Michigan.
- You are a resident of one of the following reciprocal states while working in Michigan: Illinois, Indiana, Kentucky, Minnesota, Ohio, or Wisconsin.
- You are an enrolled member of a federally-recognized tribe that does not have a tax agreement with the state of Michigan, you reside within that tribe's Indian Country (as defined in 18 USC 1151), and compensation from this job will be earned within that Indian Country.

**Line 8c:** For questions about Renaissance Zones, contact your local assessor's office.

RESIDENT  
 NONRESIDENT

**EMPLOYEE'S WITHHOLDING CERTIFICATE FOR GRAND RAPIDS INCOME TAX**

|  |                          |   |  |  |  |                                    |
|--|--------------------------|---|--|--|--|------------------------------------|
| 1. Print Full Name   |                          | Social Security No.   | Office, Plant, Dept.                       | Employee Identification No.  |  |                                    |
| 2. Address, Number and Street  |                          | City, Township or Village where you reside  |  | State  | Postal Code  |                                    |
| 3. Place of Employment   |                          | City  | Under 25%                                  | 40%  | 60%  |                                    |
| Print name of each city where you work for this employer and circle closest % of total earnings in each.   |                          | City  | Under 25%                                  | 40%  | 60%  |                                    |
| YOUR WITHHOLDING EXEMPTIONS  | Check blocks which apply | 4. Exemptions for yourself  | <input type="checkbox"/> Regular exemption | <input type="checkbox"/> Additional exemption if 65 or over at end of year | <input type="checkbox"/> Additional Exemption if blind | Enter number of exemptions checked |
|  |                          | 5. Exemptions for your spouse   | <input type="checkbox"/> Regular exemption | <input type="checkbox"/> Additional exemption if 65 or over at end of year | <input type="checkbox"/> Additional Exemption if blind | Enter number of exemptions checked |
| EMPLOYEE: File this form with your employer. Otherwise they must withhold GRAND RAPIDS income tax from your earnings without exemption.  |                          | 6. (a) Exemptions for your children:  | Number                                     | 6. (b) Exemptions for your other dependents:                               | Number   | Enter total of lines 6 (a plus b)  |
| EMPLOYEE: Keep this certificate with your records. If the information submitted by the employee is not believed to be true, correct and complete, the CITY INCOME TAX DEPARTMENT must be so advised. To answer residency questions call the Income Tax Department at (616) 456-3416. |                          | 7. Add the number of exemptions which you have claimed on line 4, 5 and 6 above and write the total |  |  |  |                                    |
| I certify that the information submitted on this certificate is true, correct and complete to the best of my knowledge and belief  |                          |   |  |  |  |                                    |
| 8. Date  |                          | Signature   |  |  |  |                                    |

SEE INSTRUCTIONS

Revised 7/2004

**INSTRUCTIONS FOR COMPLETING EMPLOYEE'S WITHHOLDING CERTIFICATE FOR GRAND RAPIDS INCOME TAX. FORM GRW-4**

**GENERAL INSTRUCTIONS**—Check the box in the upper right hand corner to indicate your residency status and enter the requested data on lines 1 and 2.

**LINE 3 INSTRUCTIONS**—If you are a nonresident and 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 percentage of your work. Circle 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 3) is for withholding purposes only. In determining final tax liability this estimate is subject to substantiation and audit.

**DEPENDENTS**—To qualify as your dependent (line 6), a person (a) must receive more than one-half of his or her support from you for the year, and (b) must have less than \$3,000 gross income during the year (except your child who is under 19 years of age or who is a full-time student under 24 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 a United States citizen abroad), and (e) must (1) have your home as his 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), grandchild, stepson, stepdaughter, 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).

**INCREASE IN EXEMPTIONS**—You should file a new certificate at any time if the number of your exemptions increases.

**DECREASE IN EXEMPTIONS**—

1. 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 of their support for the year.
  - (c) You find that a dependent for whom you claimed an exemption will receive \$3,000 or more of income of their own during the year.
2. **CHILD TURNS 19**—File a new certificate within 10 days of the start of the tax year in which your child, for whom you claimed exemption, turns 19 years of age or, if a full-time student, 24 years of age.
3. **DEATH OF SPOUSE OR DEPENDENT**—You must file a new certificate by December 1 of the year in which the death of your spouse or dependent for whom you claimed exemption occurs. (Death of a spouse or a dependent does not affect your withholding until the next year.)
4. **CHANGE OF RESIDENCE**—You must file a new certificate within 10 days after you change your residence from or to a taxing city.
5. **CHANGE IN EMPLOYMENT**—You must file a new certificate by December 1 each year if your estimate of the percentage of work done or services rendered in Grand Rapids (Line 3) will change for the ensuing year.

**EXTRA EXEMPTIONS**—Additional exemptions allowed for federal income tax purposes and claimed on Schedule A of federal Form W-4 are not allowed for Grand Rapids income tax purposes.



Resident  
 Non-Resident

**EMPLOYEE'S WITHHOLDING CERTIFICATE FOR WALKER INCOME TAX**

WW-4

|  |  |  |           |                      |     |                                    |      |
|--|--|--|-----------|----------------------|-----|------------------------------------|------|
| 1. Print Full Name   |  | Social Security No.                        |           | Office, Plant, Dept. |     | Employee Identification No.        |      |
| 2. Address, Number and Street  |  | City, Township or Village where you reside |           | State                |     | Zip Code                           |      |
| 3. Place of Employment<br>Print name of each city where you work for this employer and circle closest % of total earnings in each. |  | City                                       | Under 25% | 40%                  | 60% | 80%                                | 100% |
| YOUR WITHHOLDING EXEMPTIONS  |  | City                                       | Under 25% | 40%                  | 60% | 80%                                | 100% |
| 4. Exemptions for yourself   |  | Regular exemption                          |           | Number               |     | Enter number of exemptions checked |      |
| 5. Exemptions for your spouse  |  | Regular exemption                          |           | Number               |     | Enter number of exemptions checked |      |
| 6. (a) Exemptions for your children  |  | Regular exemption                          |           | Number               |     | Enter total of line 6 (a, plus b)  |      |
| 6. (b) Exemptions for your other dependents  |  | Regular exemption                          |           | Number               |     | Enter total of line 6 (a, plus b)  |      |
| 7. Add the number of exemptions which you have claimed on lines 4, 5 and 6 above and write the total                               |  |  |           |                      |     |                                    |      |
| I certify that the information submitted on this certificate is true, correct and complete to the best of my knowledge and belief  |  |  |           |                      |     |                                    |      |
| 8. Date  |  |  |           |                      |     | Signature                          |      |

SEE INSTRUCTIONS ON REVERSE SIDE

EMPLOYEE: File this form with your employer. Otherwise they withhold WALKER income tax from your earnings without exemption.

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 INCOME TAX DEPARTMENT must be so advised.

DIRECT DEPOSIT OF PAY – EMPLOYEE’S AUTHORIZATION

Please fill out and return this form with a voided check to the payroll department.

I authorize you and the financial institution listed below to deposit my pay automatically to my bank account each payday. Adjusting entries to correct errors are also authorized. This authority will remain in effect until I have cancelled it in writing.

\_\_\_\_\_  
Employee Name

\_\_\_\_\_  
Phone

\_\_\_\_\_  
Employee Address

\_\_\_\_\_  
Financial Institution Name

Savings Account   
Checking Account

-----  
Account Number Information

-----  
Transmit Routing Number

Amount to deposit:  
\$ \_\_\_\_\_ or NET

\_\_\_\_\_  
Financial Institution Name

Savings Account   
Checking Account

-----  
Account Number Information

-----  
Transmit Routing Number

Amount to deposit:  
\$ \_\_\_\_\_ or NET

If you want to deposit all to your savings or checking account circle NET.

If you would like to split them, write amount in one and circle NET for the other.