

Instructions for Completing the Withholding Tax Schedule (Schedule W)

General Information

Schedule W is designed to report State of Michigan and Michigan city income tax withholding. Schedule W will be imaged to enable us to process your individual income tax return more efficiently.

Attach the completed Schedule to your return. A Sequence Number is listed in the upper right corner to help you assemble your form in the correct order behind your *MI-1040 Individual Income Tax Return*. **If a Schedule W is not attached when required, the processing of your return may be delayed. Do not attach your W-2 and/or 1099 forms to your return.** Keep copies with your tax records for six years and have them available if requested by the Department of Treasury.

Michigan Residents. If you paid income tax to a governmental unit outside of Michigan, see instructions for MI-1040, line 23, on pages 12-13.

Completing the Withholding Tables

Lines not listed are explained on the form.

Complete the withholding tables using information from your W-2, 1099 and MI-NR-K1 forms, and any other documents that contain Michigan tax withheld. If you need additional space, attach another Schedule W.

Column D

Table 1: From W-2s, enter wages, tips, military pay, and other compensation.

Table 2: From 1099 or MI-NR-K1 forms, or other withholding documents, enter unemployment compensation, taxable interest, ordinary dividends, miscellaneous income, bartering, taxable pension distributions in excess of contributions, state and local income tax refunds, credits or offsets, rents, royalties, and/or other taxable income from which Michigan tax was withheld.

Column F

Table 1: Enter city income tax withheld from Michigan cities only.

Table 2: Enter Distribution Code from your 1099R (if applicable).

Line 1, SUBTOTAL

Enter the total of Table 1, columns E and F. Carry total from Table 1, column F, to the City Income Tax Worksheet in the MI-1040 Instruction Book.

Line 3, TOTAL

Add line 1 from Table 1, and line 2 from Table 2. Enter total on Table 2, line 3, and carry to your MI-1040, line 34.

Sample W-2

b. Employer Identification number		1. Wages, tips, other comp.		2. Federal income tax withheld	
c. Employer's name, address and ZIP code		3. Social security wages		4. Social security tax withheld	
d. Employee's social security number		5. Medicare wages and tips		6. Medicare tax withheld	
e. Employee's first name and initial		7. Social security tips		8. Allocated tips	
Last name		9. Advance EIC payment		10. Dependent care benefits	
f. Employee's address and zip code		11. Nonqualified plans		12a. See instructions for box 12 Code	
15. State Employer's state I.D. number		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b. Code	
16. State wages, tips, etc.		14. Other		12c. Code	
17. State income tax		18. Local wages, tips, etc.		12d. Code	
19. Local income tax		20. Locality name			
Form W-2 Wage and Tax Statement Copy C for EMPLOYER'S RECORDS		2004		OMB No. 1545-0008 Department of Treasury - Internal Revenue Service	

▶ A. Enter "X" if for: <i>You</i> or <i>Spouse</i>	▶ B. Box b- Employer's federal identification number	C. Employer's Name	D. Box 1-Wages, tips, other compensation	▶ E. Box 17-Michigan income tax withheld	F. Box 19-City income tax withheld
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