

Form IW-4 Instructions

Purpose: Complete form IW-4 so your employer can withhold the correct amount of city income taxes from your pay.

Dependents: To qualify as your dependent (line 4 below), 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 \$600 gross income during the year (except your child who is a student or who is under 19 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, and
 - (e) Must have your home as his/her principal residence and be a member of your household for the entire year, or
- Must be related to you as follows: Your son or daughter, grandchild, step-son/daughter, son/daughter-in-law, father, mother, grandparent, step-father/mother, father/mother-in-law, brother, sister, stepbrother/sister, half brother/sister, brother/sister-in-law, uncle, aunt, nephew, or niece **(but only if related by blood)**.

Changes in exemptions: 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 wife/husband for whom you have been claiming exemption is divorced or legally separated, or claims her/his own exemption on a separate certificate.
- (b) The support of a dependent for whom you claimed exemption is taken over by someone else.
- (c) You find that a dependent for whom you claimed exemption will receive \$600 or more income of his/her own during the year (except your child who is a student and who is under 19 years of age).

Other Decreases: Such as the death of a wife, husband, or a dependent, do not affect your withholding until the next year, but require the filing of a new certificate by December 1 of the year in which they occur.

Change of Residence: You **must** file a new certificate within 10 days after you change your residence from or to a taxing city.

Employee: File this form with your employer. Otherwise your employer must withhold City of Ionia income tax from your earnings without exemptions.

Employer: Keep this certificate with your record. If the information submitted by the employee is not believed to be true, correct and complete the **City of Ionia** must be advised.

FORM IW-4		EMPLOYEE'S WITHHOLDING CERTIFICATE FOR CITY OF IONIA INCOME TAX	
<input type="checkbox"/> City Resident or <input type="checkbox"/> Non-City Resident		Your Social Security Number:	
Full Name: (First, Middle and Last Name)		Home Address: (Number & Street)	
City:	State:	Zip Code:	
1. Exemptions for yourself: <input type="checkbox"/> Yourself <input type="checkbox"/> age 65 or over <input type="checkbox"/> Blind		2. Exemptions for your spouse: <input type="checkbox"/> Yourself <input type="checkbox"/> age 65 or over <input type="checkbox"/> Blind	
3. Enter Total number of boxes checked in 1 & 2:			
4. Other Exemptions: Number of exemptions _____ for your children		5. Enter total number of Other Exemptions in box 4 below: Number of exemptions _____ for your other dependents	
6. Add the number of exemptions which you have claimed in box 3 & 5 and write the total below:		7. Write the additional amounts you want withheld from each paycheck, if any:	
Employer's Name and Address:			
I certify that the information submitted on this certificate is true, correct and complete to the best of my knowledge and belief.			
SIGNATURE:		DATE:	