

LINE 3 INSTRUCTIONS-If your work for this employer in two or more cities or communities. Print names of the two Michigan cities or communities where you perform the greatest percent 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 on other side) 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 on other side), 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 \$1,000 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 State 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, brother-in-law, or sister-in-law.
- Your uncle, aunt, nephew, or niece (but only if related by blood).

CHANGES IN EXEMPTIONS-You should file a new certificate at any time if the number of your exemptions **INCREASES**.

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 the support for the year.
- (c) You find that a dependent for whom you claimed exemption will receive \$1,000 or more of income of their own during the year.

OTHER DECREASES in exemption, such as the death of a spouse or dependent do not affect your withholding until the year, but require the filing of a new certificate by December 1 of the year in which they occur.

CHANGES OF RESIDENCE-You must file a new certificate within 10 days after you change your residence from or to a taxing city.

CHANGES IN EMPLOYMENT-You must file a new certificate by December 1 of each year if your line 3 estimate of the percent of work done or services to be rendered in cities levying an income tax will change for the ensuing year.

Extra Exemptions-Additional withholding allowances (extra exemptions), which are allowed for Federal income tax purposes and are claimed on Schedule A of Federal Form W-4, are not allowed for Hamtramck income tax purposes.

EMPLOYEE'S WITHHOLDING CERTIFICATE FOR CITY OF HAMTRAMCK INCOME TAX

HW-4

1. Print Full Name	Social Security No.	Office, Plant, Dept.	Employee Identification No.
2. Print Home Address	CITY	ZONE	STATE
3. NON-RESIDENTS: Estimate and circle closest % of total earnings from this employer for work done or services rendered within the City of Hamtramck. (see reverse side)			
Under 25% 40% 60% 80% 100%			

TOUR WITHHOLDING EXEMPTIONS: See instructions on reverse side.

Check blocks which apply	4. Exemptions for yourself	<input type="checkbox"/> Regular \$600 exemption	<input type="checkbox"/> Additional \$600 exemption if 65 or over at end of year	<input type="checkbox"/> Additional \$600 exemption if blind	Enter number of exemptions checked →	
	5. Exemptions for your wife/husband	<input type="checkbox"/> Regular \$600 exemption	<input type="checkbox"/> Additional \$600 exemption if 65 or over at end of year	<input type="checkbox"/> Additional \$600 exemption if blind	Enter number of exemptions checked →	

EMPLOYEE: File this form with your employer. Otherwise he must withhold CITY OF HAMTRAMCK 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 line 6 (a plus b) →	
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7. Add the number of exemptions which you have claimed on lines 4, 5 and 6 above and write the total	→	
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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 advised.

I certify that the information submitted on this certificate is true, correct and complete to the best of my knowledge and belief.

8. Date	20	Signature
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