

**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.

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