## MI-W4

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

This certificate is for Michigan income tax withholding purposes only. You must file a revised form within 10 days if your exemptions decrease or your residency status changes from nonresident to resident. Read instructions on below before completing this form. ▶ 1. Social Security Number 2. Date of Birth Issued under P.A. 281 of 1967. Filing is mandatory. 4. Driver License Number ▶ 3. Type or Print Your First Name, Middle Initial and Last Name Home Address (No., Street, P.O. Box or Rural Route) ▶ 5. Are you a new employee? If yes, enter date of hire . . City or Town ZIP Code No 6. Enter the number of personal and dependency exemptions you are claiming 7. Additional amount you want deducted from each pay (if employer agrees) .00 8. I claim exemption from withholding because (see instructions): a. A Michigan income tax liability is not expected this year. b. Wages are exempt from withholding. Explain: C. Permanent home (domicile) is located in the following Renaissance Zone: Under penalty of perjury, I certify that the number of withholding exemptions claimed on this certificate does not EMPLOYEE: exceed the number to which I am entitled. If claiming exemption from withholding, I certify that I anticipate that I If you fail or refuse to file this form, your will not incur a Michigan income tax liability for this vear. employer must withhold Michigan income tax Date 9. Employee's Signature from your wages without allowance for any exemptions. Keep a copy of this form for your records. **INSTRUCTIONS TO EMPLOYER:** Employer: Complete lines 10 and 11 before sending to the Michigan Department of Treasury. Employers must report all new hires to the 10. Employer's Name, Address, Phone No. and Name of Contact Person State of Michigan. Keep a copy of this certificate with your records. If the employee claims more than nine personal and dependency exemptions or claims a status ▶ 11. Federal Employer Identification Number exempting the employee from withholding, you must file their original MI-W4 form with the Michigan Department of Treasury.

## **INSTRUCTIONS TO EMPLOYEE**

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 more than nine dependency exemptions or claimed a status which exempts you from withholding.

You MUST file a new MI-W4 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 must be dropped for federal purposes.

Line 5: If you check "yes," enter your date of hire (mo/day/year).

**Line 6:** Personal and dependency exemptions. The total number of exemptions you claim on the MI-W4 may not exceed the number of exemptions you are entitled to claim when you file your Michigan individual income tax return.

If you are married and you and your spouse are both employed, you both may not claim the same exemptions with each of your employers.

If you hold more than one job, you may not claim the same exemptions with more than one employer. If you claim the same exemptions at more than one job, your tax will be under withheld.

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

Line 8: You may claim exemption from Michigan income tax withholding ONLY if you do not anticipate a Michigan income tax liability for the current year because all of the following exist: a) your employment is less than full time, b) your personal and dependency exemption allowance exceeds your annual compensation, c) you claimed exemption from federal withholding, d) you did not incur a Michigan income tax liability for the previous year. You may also claim exemption if your permanent home (domicile) is located in a Renaissance Zone. For more information on Renaissance Zones call the Michigan Tele-Help System, 1-800-827-4000, and listen to topic 293. Full-time students cannot claim exempt status.

## Web Site

Visit our Treasury Web site on the Internet at: www.michigan.gov/treasury