HPW-4 **EMPLOYEE'S WITHHOLDING CERTIFICATE FOR CITY OF HIGHLAND PARK INCOME TAX**

1. Print Full Name	Social Security #	Office, Plant, Dept.	Employee Identification #
2. Address, Number and Street	City, Township or Village	State / Zip Code	Are you a Highland Park resident? Yes / No
3. Predominant Place of employment	City	under 25% / 40% / 60% / 80% / 100%	
Print name of each city where you work for THIS employer and circle closest % of total earnings in each.	City	under 25% / 40% / 60% / 80% / 100%	Total number of boxes

YOUR WITHHOLDING EXEMPTIONS: (See instructions below.) Check which blocks apply				
4. Exemptions for yourself. ☐	Regular $600 personal exemption. ☐	Additional $600 exemption if 65 or over by end of tax year. ☐	Additional $600 exemption if blind.	
5. Exemptions for spouse. ☐	Regular $600 personal exemption. ☐	Additional $600 exemption if 65 or over by end of tax year. ☐	Additional $600 exemption if blind.	

EMPLOYEE: File this form with your employer. Otherwise employer must withhold CITY OF HIGHLAND PARK Income Tax from your earnings without exemptions.

6. (a) Exemptions for your children	Number	6. (b) Exemptions for your other dependents	Number	Enter total of line 6(a) + 6(b) →
7. Add the number of exemptions which you have claimed on lines 4, 5, and 6 above, and enter here. →				
8. Additional amount, if any, you want withheld from each paycheck.				$

EMPLOYER: Keep this certificate with your records. If the information submitted by the Employee is not believed to be true, correct and complete, the DIRECTOR OF FINANCE must be so advised.

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

Date: Signature:

LINE 3 INSTRUCTIONS:

If you work for this employer in more than two 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, is for withholding purposes only. In determining final tax liability, this estimate is subject to substantiation and audit.

DEPENDENTS:

To qualify as your dependent, 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 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 stepbrother, stepsister, half brother, half 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:

Your spouse for whom you have been claiming exemption is divorced or legally separated, or claims their own exemption on a separate certificate.

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.

You find that a dependent for whom you claimed exemption will receive $600 or more of income of his own during the year (except your child who is a student or who is under 19 years of age).

Other decreases in exemptions, such as the death of a wife 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.

CHANGES IN EMPLOYMENT:

You must file a new certificate by December 1 of each year if your line 3 extimate of the percent of work done for services to be rendered in cities levying an income tax will change for the next year.