

BRW-4 EMPLOYEE'S WITHHOLDING CERTIFICATE FOR CITY OF BIG RAPIDS INCOME TAX		<input type="checkbox"/> RESIDENT <input type="checkbox"/> NON-RESIDENT	
1. Print Full Name		Social Security Number	
2. Address		City, State, Zip	
3. Predominant Place of Employment: 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%	
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EMPLOYEE: File this form with your employer. Otherwise they withhold Big Rapids income tax from your earnings without exemption.	4. Exemptions for yourself		
	5. Exemptions for your spouse		
EMPLOYER: Keep this certificate with your records. If the information submitted by the employee is not believed to be true, correct, and complete, the Income Tax Administrator must be so advised.	6. Exemptions for your children or other dependents		
	7. Add the number of exemptions which you have claimed on lines 4, 5, and 6 above and write the total		
	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 the 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 \$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 wife (or husband) for whom you **have** been claiming exemption is divorced or legally separated, or claims her (or his) 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 who is under 19 years of age).

OTHER DECREASES in exemption 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 estimate of the percent of work done or services to be rendered in cities levying an income tax will change for the ensuing year.