

**HPW-4**

**EMPLOYEE'S WITHHOLDING CERTIFICATE FOR THE CITY OF HIGHLAND PARK INCOME TAX**

1. Print Full Name		Social Security No.		Office, Plant, Dept.		Employee ID No.	
2. Address (Number and Street)		City, Township or Village where you reside				State	Zip Code
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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YOUR WITHHOLDING EXEMPTIONS (see instructions below)		Check blocks which apply	4. Exemption for yourself Regular \$600 exemption <input type="checkbox"/>		Enter number of exemptions checked		
			5. Exemption for your husband (wife) Regular \$600 exemption <input type="checkbox"/>		Enter number of exemptions checked		
EMPLOYEE: File this form with your employer. Otherwise he must withhold CITY OF HIGHLAND PARK income tax from your earnings without exemption.		6. (a) Exemptions for your children		Number	6. (b) Exemptions for other dependents		Number
INSTRUCTIONS TO 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 DIVISION must be so advised.		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.					
8. Date		Signature					

**INSTRUCTIONS TO EMPLOYEE**

**NON-RESIDENTS:** Employees residing outside Highland Park who work or perform services within the city are subject to the tax. The estimated % of total earnings from this employer, for work done or services performed within the City of Highland Park (line 3) 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), 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;
- 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 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.
- (b) The support of a dependent for which 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 \$600 or more 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 exemption, such as the death of a spouse or a dependent, do not affect your withholding until the next year, but require the filing of a new certificate by December 1<sup>st</sup> 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.