



Instructions for Form EL-SS-4

Revised 10/29/2018

General Instructions

Use these instructions to complete Form EL-SS-4, Employers Withholding Registration.

Purpose of Form

Form EL-SS-4 is used to register for withholding of income tax from wages paid to employees.

Employer's Required to Register and Withhold

Every employer having a location or "doing business" in the city is required to register and withhold city income tax. An example is a contractor even though the contractor is physically located outside the city who is working as a subcontractor on a project in the city is "doing business" in the city and is required to withhold city income tax. Employers not required to withhold city income tax are encouraged to voluntarily register and withhold tax from wages paid to their resident employees.

Certified Professional Employer Organization

A certified professional employer organization (CPEO) is required to register: when the PEO is a co-employer under a PEO agreement with a client (co-employer) who is required to register and withhold city income tax; the PEO agreement makes the PEO responsible for filing withholding tax returns and payment of the income tax withheld or required to be withheld; and the PEO is designated as a CPEO by the Internal Revenue Service (IRS) under Internal Revenue Code (IRC) Section 3511(a)(1).

Withhold from Wages Paid to the Following Employees

1. All wages paid to employees who are residents of the city whether or not they work in the city;
2. All wages paid to employees who are non-residents of the city who work in the city. (Withhold only on wages earned in East Lansing).

See the Withholding Tax Guide or the Michigan Uniform City Income Tax Ordinance, Sections 141.651 through 141.665 for more information relative to withholding city income tax.

Specific Instructions

Follow the instructions for each line to expedite processing and to avoid unnecessary requests for additional information. Also, be sure to attach copies of IRS forms or certifications when requested by these instructions or the registration form.

Part I. Identification and addresses of employer or certified professional employer organization

Line 1. If you are an employer registering to withhold tax; check (X) the box to the left of line 1 otherwise leave the box blank.

Line 2. If you are a CPEO registering to withhold tax; check (X) the box to the left of line 2 otherwise leave the box blank.

Line 3. Enter the complete legal name of the entity (or individual) registering.

Line 4. Enter the FEIN of the entity (or individual) registering.

Line 5. Enter the business name, trade name, assumed name or DBA of the registrant if one is used; otherwise enter N/A.

Line 6. Enter the business phone number of the entity (or individual) registering.

Lines 7 – 21. Enter the address data as requested for each legal address, mailing address, and the physical, project or activity address located in the city.

Part II. General information

Line 1. Enter the first date wages subject to city income were paid.

Line 2. Enter the number of employees currently subject to city's income tax withholding.

Line 3. Instruction only no entry required.

Lines 4.-10. Check (X) the box to the left of the number indicating the reason for filing this withholding registration. Where a date, FEIN or explanation is requested for a line checked, enter information requested.

Line 11. If the box on line 6 is checked, enter the name of the previous owner of the business and if the box on line 9 is checked enter the name of the CPEO's client.

Line 12. If one of the boxes on lines 6 or 9 is checked, check (X) box 12a if the previous owner or the CPEO client will continue to have employees subject to city income tax withholding; otherwise check (X) the box on line 12b. If the boxes on line 6 and line 9 are both not checked, leave blank.

Part III. Income tax withholding - Filing and payment of income tax withheld

Lines 1 – 6. If this is an employer's registration, check (X) the appropriate box to indicate how your withholding tax returns are prepared and filed. An employer is liable for the filing, deposit and payment of withholding tax regardless of the type agent filing, depositing and paying the withholding tax except when an employer uses a CPEO who is registered to withhold the city's income tax.

A CPEO registering to withhold must check the box on line 7 of this part of the registration form.

Part IV. Type of Business Ownership

Check the box to the left of the line number to indicate the type of ownership of the person registering. If the box on line 8 is checked also check the box on line 8a if a Michigan Subchapter S corporation, or check the box on line 8b if a Michigan professional corporation. If the box on line 9 is checked, also check the box on line 9a if the foreign (not a Michigan) corporation is a foreign Subchapter S corporation.

Part V. Identification of each owner, partner, member or corporate officer

Lines 1a – 2j. Enter the requested information for each owner, partner, member or corporate officer of the business, including CPEOs. If there are more than two owners, partners, members or corporate officers, enter the data for the additional individuals in Part VII, a continuation of Part V.

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Part VI. Contact Information

Lines 1 – 3a. Enter the contact person's name on line 1, e-mail address on line 2 and phone number on line 3a. This information is important and must be updated when the contact person changes.

Part VII. Signature area

Line 1a. The registration must be signed by (a) the individual, if the applicant is an individual; (b) principal officer responsible for income tax withholding, if the applicant is a corporation; (c) the responsible and duly authorized member or officer responsible for income tax withholding, if the applicant is a partnership, LLC, government entity, or other unincorporated organization; or (d) the fiduciary, if the applicant is a trust or an estate.

Line 1b. Print or type the title of the person signing the registration on line 1b.

Line 1c. Print or type the name of the person signing the registration on line 1c.

Line 1d. Enter the date the registration was signed on line 1d.

Disclosure of information

Information collected on Form EL-SS-4 is confidential pursuant to MCL 141.674(1), Michigan Uniform City Income Tax Ordinance; Sec.74(1).

Information gained by the administrator, city treasurer or any other city official, agent or employee as a result of a return, investigation, hearing or verification required or authorized by this ordinance is confidential, except for official purposes in connection with the administration of the ordinance and except in accordance with a proper judicial order.

Disclaimer Notice

These instructions are interpretations of the Uniform City Income Tax Ordinance, MCL 141.601 et seq. The City's ordinance will prevail in any disagreement between these instructions and the ordinance.