INSTRUCTIONS

Each employer withholding City of Highland Park Income Tax Department from employees’ wages should register with the Income Tax Department. For the convenience of the employer, the Federal Identification Number assigned to the employer by the Federal District Director of Internal Revenue will be used for the City of Highland Park Income Tax Department records. If an employer does not have a Federal Identification Number at the time of filing the City of Highland Park Income Tax reports, application can be made to the Federal District Director of Internal Revenue on Federal Form SS-4 for a number.

When for any reason the Federal Identification Number is not required, an identification number will be assigned by the City of Highland Park Tax Department if an employer is assigned a Federal Number at a later date, he must notify the City Income Tax Department of the Federal Number assigned. The employer will then be notified to discontinue the City of Highland Park Identification Number and use the Federal number for all future City withholding purposes.