

2005 INSTRUCTIONS FOR FORM M-1040EZ

WHO CAN USE THIS FORM

USE THIS FORM IF:

You were a resident of Muskegon for all of 2005 with income from wages, interest or dividends with none of the income being excludable from Muskegon income tax and the tax payments are Muskegon tax withheld, estimated tax payments and credit for income tax paid to another Michigan city; or

You were a non-resident of Muskegon for all of 2005 with wages earned in Muskegon and none of the earnings from Muskegon employers is excludable from Muskegon income tax.

YOU CANNOT USE THIS FORM IF:

You received alimony payments, had Muskegon business income (Sch C), sold or exchanged property (Sch D or 4797), had taxable IRA distributions, taxable pension/annuity distributions, supplemental income (Sch E or F), miscellaneous income, exclusions or adjustments.

YOUR RETURN

Because this form is designed to be read by a machine, please print your numbers inside the boxes like this:

1	2	3	4	5	0	0
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Do not type your numbers. Do not use dollar signs.

NAME AND SOCIAL SECURITY NUMBER

Fill in your first name, middle initial, last name and social security number. If a joint return, also fill in your spouse's first name, middle initial, last name and social security number.

FIRST RETURN

Check the first return box if this is the first time you filed a Muskegon income tax return.

ADDRESS CHANGE

Check the address change box if your address had changed since filing your 2004 Muskegon income tax return.

RESIDENCY STATUS

Check the resident or non-resident box under Residency Status. **A part year resident of Muskegon cannot use this form.**

MARRIED FILING SEPARATELY

If married and filing separately, enter spouse's name and social security number in Married Filing Separately box.

INCOME

If you have income on your federal income tax return that is not taxable by Muskegon, use Form M-1040.

LINE 1. TOTAL WAGES, SALARIES AND TIPS

Residents and non-residents enter the amount of wages reported on your Federal Return.

LINE 2. INTEREST INCOME

Residents enter the amount of taxable interest income reported on your Federal Return.

Non-residents enter zero. Interest income is not taxable to a non-resident.

LINE 3. DIVIDEND INCOME

Residents enter the amount of dividend income reported on your Federal Return.

Non-residents enter zero. Dividend income is not taxable to a non-resident.

LINE 4. TOTAL MUSKEGON INCOME

Enter the total of lines 1, 2 and 3.

PAYMENTS AND CREDITS

LINE 9.

Residents and non-residents enter the total estimated income tax paid during 2005 including the amount paid with voucher 4 due January 31, 2006.

LINE 10.

Residents may take credit for income tax paid to another Michigan city. The credit is limited to the Muskegon non-resident rate of 0.5% (.005) and the Muskegon exemption of \$600.00 per person. (Refer to Worksheet on the back of M-1040TC)

TAX DUE

LINE 12.

Tax due of one dollar (\$1.00) or more must be paid in full when the return is filed. Make check or money order payable to: the City of Muskegon. If your payment is over \$100.00. You may be assessed additional penalties and interest, if you are required to file estimated tax vouchers.

OVERPAYMENTS

LINE 13, 14, and 15. OVERPAYMENTS

Overpayments of less than one dollar (\$1.00) will not be refunded and cannot be donated. All other overpayments will be refunded or may be donated to the D.A.R.E. Program, or Credited to the 2006 estimated tax liability. To donate the overpayment, check the donation box on line 14 and enter the overpayment. To claim a refund, enter the overpayment on line 13a. Complete lines 13b through 13d if you want us to directly deposit the amount shown on line 11a into your checking or savings account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) instead of sending you a check. NOTE: If you do not want your refund directly deposited into your account, leave lines 13b through 13d blank. Enter the overpayment on line 15 if you want it credited to your 2005 estimated tax liability.

EXEMPTION AMOUNT

LINE 5. EXEMPTION AMOUNT

Complete worksheet below and enter the total from box 5a on page 1, line 5.

EXEMPTIONS WORKSHEET						1A. NUMBER OF BOXES CHECKED
1. CHECK BOXES THAT APPLY	REGULAR	65 AND OVER	BLIND	DEAF	PARAPLEGIC, QUADRIPLEGIC, HEMIPLEGIC OR TOTALLY AND PERMANENTLY DISABLED	
YOURSELF	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SPOUSE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. LIST FIRST NAMES OF DEPENDENT CHILDREN WHO LIVED WITH YOU						2A. NUMBER OF CHILDREN LISTED
3. OTHER DEPENDENTS (LIST AND EXPLAIN)						3A. NUMBER OF OTHER DEPENDENTS
4. TOTAL NUMBER OF DEPENDENCY EXEMPTIONS (ADD BOXES 1A, 2A AND 3A. AND ENTER THE TOTAL IN BOX 4A.						4A. TOTAL NUMBER OF EXEMPTIONS
5. MULTIPLY TOTAL NUMBER OF EXEMPTIONS IN BOX 4A BY \$600.00 AND ENTER THE TOTAL IN BOX 5A AND ON PAGE 1, LINE 5.						5A. EXEMPTION AMOUNT

LINES 6 THROUGH 15

Follow the instructions on the front of this form for each separate line.

Thank You



2005 MUSKEGON M-1040EZ

INDIVIDUAL INCOME TAX RETURN – DUE DATE MAY 1, 2006

REFER TO INSTRUCTIONS ON BACK TO SEE WHO CAN USE THIS FORM

USE THE MUSKEGON MAILING LABEL OTHERWISE PLEASE PRINT	YOUR FIRST NAME AND MIDDLE INITIAL		LAST NAME		YOUR SOCIAL SECURITY NUMBER							
	IF JOINT, SPOUSE'S FIRST NAME AND MIDDLE INITIAL		LAST NAME		YOUR SPOUSE'S SOCIAL SECURITY NUMBER							
	HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE)					YOUR PHONE NUMBER						
	CITY, TOWN, OR POST OFFICE			STATE		ZIP CODE						
SEE INSTRUCTIONS ON BACK	<input type="checkbox"/>	Check box if this is the first time you filed a Muskegon return.	<input type="checkbox"/>	Check box if your address has changed since filing your 2003 return.	<input type="checkbox"/>	Check box if you do not need a return form mailed to you next year.	RESIDENCY STATUS		MARRIED FILING SEPARATELY SPOUSE'S NAME			
							<input type="checkbox"/>	RESIDENT	<input type="checkbox"/>	NON-RESIDENT	SSN	
INCOME ATTACH COPY 2 OF YOUR W-2 FORM(S) HERE	1. Total wages, salaries, and tips. (See instructions on back.) RESIDENTS: Total from Box 1 of all your W-2 forms. NON-RESIDENTS: Total from Box 1 of the W-2 forms for work done in the City of Muskegon. Attach your W-2 form(s).					1.		, . 0 0		PLEASE ROUND TO THE NEAREST DOLLAR		
	2. Interest income. (See instructions on back.) RESIDENTS: Report all taxable interest income. NON-RESIDENTS: Leave blank.					2.		, . 0 0				
	3. Dividend income. (See instructions on back.) RESIDENTS: Report all dividend income. NON-RESIDENTS: Leave blank.					3.		, . 0 0				
	4. Add lines 1, 2 and 3. This is your total Muskegon income.					4.		, . 0 0				
EXEMPTION AMOUNT	5. Enter amount from Exemptions Worksheet on back; or if SINGLE enter \$600.00; or if MARRIED filing jointly enter \$1,200.00.					5.		, . 0 0				
TAXABLE INCOME	6. Subtract line 5 from line 4. This is your taxable income.					6.		, . 0 0				
TAX	7. RESIDENTS: Multiply line 6 by one percent (.01). NON-RESIDENTS: Multiply line 6 by one-half of one percent (.005).					7.		, . 0 0				
PAYMENTS AND CREDITS	8. Total Muskegon tax withheld by employers (attach W-2 forms showing Muskegon withheld)					8.		, . 0 0				
	9. Payments on 2005 Declaration of Muskegon Estimated Income Tax.					9.		, . 0 0				
	10. Credit for income tax paid to another Michigan city (RESIDENTS ONLY). (Attach copy of other city's return.) USE CITY CREDIT WORKSHEET.					10.		, . 0 0				
TOTAL	11. Add lines 8, 9 and 10 and enter here.					11.		, . 0 0				
TAX DUE	12. If line 7 is larger than line 11, subtract line 11 from line 7. This is the amount you owe. Please attach your payment. Make check payable to: City of Muskegon. If payment due is greater than \$100.00, you may be assessed additional penalties and interest if you were required to pay estimated taxes.					12.		, . 0 0				
REFUNDS AND CREDITS	13. Please see sample on the back page of the M-1040TC a. If line 11 is larger than line 7, subtract line 7 from line 11. This is your refund. Allow at least 45 days. b. Routing number: c. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d. Account number: <input type="text"/>					13.		, . 0 0				
	14. <input type="checkbox"/> Check this box to DONATE your refund to the D.A.R.E. Program.					14.		, . 0 0				
	15. <input type="checkbox"/> Check this box to credit this refund to the 2006 estimated tax liability.					15.		, . 0 0				
I have read this return. Under the penalties of perjury, I declare that to the best of my knowledge and belief the return is true, correct and accurately lists all amounts and sources of Muskegon income I received during the tax year.								For City of Muskegon use. Please do not write in box.				
Mail return to: Income Tax Department, P.O. Box 29, Muskegon, MI 49443-0029.												
PLEASE SIGN HERE	YOUR SIGNATURE			DATE		SPOUSE'S SIGNATURE (IF JOINT RETURN)			DATE			
KEEP A COPY OF THIS FOR YOUR RECORDS.									Machine Certification			