MUSKEGON
West Michigan's Shoreline City

2004 MUSKEGON M-1040

INDIVIDUAL INCOME TAX RETURN - DUE DATE MAY 2, 2005

TYPE OR PRINT

YOUR FIRST NAME AND MIDDLE INITIAL	LAST NAME	YOUR OCCUPATION	YOUR SOCIAL SECURITY NUMBER
IF JOINT, SPOUSE'S FIRST NAME AND MIDDLE INITIAL	LAST NAME	SPOUSE'S OCCUPATION	YOUR SPOUSE'S SOCIAL SECURITY NUMBER
HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE)		YOUR PHONE NUMBER	☐ CHECK BOX IF FIRST MUSKEGON RETURN
CITY, TOWN, OR POST OFFICE	STATE	ZIP CODE	☐ CHECK BOX IF NAME OR ADDRESS CHANGED SINCE FILING YOUR LAST MUSKEGON RETURN

PRESENT EMPLOYER

SPOUSE'S PRESENT EMPLOYER

IF MARRIED AND FILING SEPARATE RETURN:

SPOUSE'S NAME

SPOUSE'S SS#

☐ CHECK BOX IF YOU DO NOT NEED A RETURN FORM MAILED TO YOU NEXT YEAR

RESIDENCY STATUS

☐ RESIDENT

☐ PART YEAR RESIDENT (SEE INSTRUCTIONS PAGE 3 AND ATTACH FORM M-1040TC

☐ NON-RESIDENT

EXEMPTIONS

	REGULAR	65 AND OVER	BLIND	DEAF	PARAPLEGIC, QUADRIPLEGIC, HEMIPLEGIC OR TOTALLY AND PERMANENTLY DISABLED
YOURSELF	☐	☐	☐	☐	☐
SPOUSE	☐	☐	☐	☐	☐

NUMBER OF OTHER DEPENDENTS (EXPLAIN)

FIRST NAMES OF DEPENDENT CHILDREN WHO LIVED WITH YOU

TOTAL EXEMPTIONS CLAIMED (ENTER ALSO ON LINE 16)

IF THERE ARE NO EXCLUSIONS IN COLUMN II BELOW, COMPLETE COLUMN III ONLY

ATTACH COPIES OF W-2 HERE

INCOME ATTACH SCHEDULES TO SUPPORT FIGURES ON LINES 6 THROUGH 14	COLUMN I FROM FEDERAL RETURN	COLUMN II EXCLUSIONS (FROM PAGE 2)	PAGE 2 SCH.	COLUMN III TAXABLE INCOME (COL I LESS COL II)
1. Total wages, salaries and tips.	00	00	A	00
2. Interest (not taxable to non-residents)	00	00	B	00
3. Dividends (not taxable to non-residents)	00	00	C	00
4. Refunds, credits or offsets of state or local income taxes	00	00	NOT TAXABLE	NOT TAXABLE 00
5. Alimony received	00	00		00
6. Business income (attach Fed Sch C)	00	00	D	00
7. Sale or exchange of property (attach Fed Sch D and/or Form 4797)	00	00	F	00
8. IRA distributions	00	00	G	00
9. Pensions and annuities	00	00	G	00
10. Supplemental income (attach Fed Sch E and/or Sch F)	00	00	H	00
11. Unemployment compensation	00	00	NOT TAXABLE	NOT TAXABLE 00
12. Social Security	00	00	NOT TAXABLE	NOT TAXABLE 00
13. Miscellaneous income (attach schedule or explanation)	00	00	J	00
14. Adjustments and deductions (attach schedule or related federal schedule)			I	00
15. Total income (lines 1 through 14)	00	00		00
16. Less exemption credit (no. of exemptions above _____ x $600.00)				00
17. Taxable income (subtract line 16 from line 15)				00
18. Tax (multiply line 17 by 1% (.01) for residents or ½% (.005) for non-residents or check this box ☐ and attach Form M-1040TC				00
PAYMENTS AND CREDITS				
19. Total Muskegon tax withheld by employers (attach W-2 forms showing Muskegon tax withheld)				00
20. Payments on 2004 Declaration of Muskegon Estimated Income Tax				00
21. Credit for income tax paid to another Michigan city. (RESIDENTS ONLY) attach copy of other city's return) **Use City Credit Work Sheet.**				00
22. Other tax credits (attach explanation)				00
23. Total payments and credits (add lines 19 through 22)				00
TAX DUE OR REFUND				
24. If line 18 is larger than line 23, enter TAX DUE. If $1.00 or more, PAY THIS AMOUNT with return. **(If over $100.00 see page 4)**				
25. If line 23 is larger than 18, check this box ☐ to DONATE your refund to the BIG RED ED CLUB.				
26. a. If line 23 is larger than line 18, enter overpayment to be REFUNDED. Allow at least 45 days. b. Routing number: ☐☐☐☐☐☐☐☐☐ c. Type: ☐ Checking ☐ Savings d. Account number: ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐				
27. To credit this refund to the 2005 estimated tax liability, check this box ☐				00

ATTACH CHECK OR MONEY ORDER HERE

PLEASE ROUND TO THE NEAREST DOLLAR

Under the penalties of perjury, I declare that I have examined this return, including accompanying schedules, and to the best of my knowledge and belief it is true, correct and complete.

☐ I (we) authorize the Income Tax Department to discuss this return and attachments with the preparer.

Mail return to: Income Tax Department, P.O. Box 29, Muskegon, MI 49443-0029. **Make checks payable to City of Muskegon**

SIGN RETURN HERE

IF FILING JOINTLY, BOTH MUST SIGN EVEN IF ONLY ONE HAD INCOME.		FIRM'S NAME AND SIGNATURE OF PREPARER OTHER THAN TAXPAYER (This return is based on all information of which I am knowledgable.	
YOUR SIGNATURE	DATE	SIGNATURE	PHONE
SPOUSE'S SIGNATURE	DATE	ADDRESS OF PREPARER	DATE

Machine Certification

ALL TOTALS FROM THIS BACK (EXCEPT SCHEDULE E) CARRY OVER TO PAGE 1

SCHEDULE A - EXCLUDABLE WAGES, ETC.	List each such employer and schedule each separately			
1. NON-RESIDENT wages, etc., earned partly outside Muskegon: EMPLOYER				
a. Actual number of days (hours) worked everywhere 2004 (exclude vacation and sick days)	DAYS	DAYS	DAYS	DAYS
b. Actual number of days (hours) worked in Muskegon in 2004	OR	OR	OR	OR
c. Days (hours) worked outside Muskegon in 2004 (Subtract line b from line a)	HOURS	HOURS	HOURS	HOURS
d. Percentage of days (hours worked outside Muskegon (line c divided by line a)	%	%	%	%
e. Wages earned from this job (from W-2)	00	00	00	00
f. Non-taxable wages, etc., earned outside Muskegon (line e multiplied by line d)	00	00	00	00
g. Total of amounts in column on line 1f				00
2. NON-RESIDENT wages, etc., earned entirely outside Muskegon, but included in INCOME, line 1, col. I (DO NOT include line 1e				00
3. a. Military pay 00	b. S.U.B. pay 00	c. Total of 3a and 3b (BOTH RESIDENTS AND NON-RESIDENTS		00
4. TOTAL EXCLUDABLE WAGES (add lines 1g, 2 and 3c) enter here and on page 1, line 1, column II				00

SCHEDULE B - INTEREST EXCLUSIONS		SCHEDULE C - DIVIDEND EXCLUSIONS	
1. RESIDENT: Interest on federal, state or city obligations	00	1. RESIDENT: Margin interest	00
2. NON-RESIDENT Total interest on Page 1, line 2, col. I	00	2. NON-RESIDENT Total dividends	00

SCHEDULE D - BUSINESS INCOME EXCLUSIONS			
1. Income for taxable period (page face, line 6, col. I)			00
2. a. Job credit 00	b. Additional depreciation due to investment credit adjustment 00		
c. Meal and entertainment expenses adjustment 00	Total of lines 2a, 2b and 2c		00
3. Total line 1 less line 2			00
4. Allocation percentage: RESIDENTS: enter 100% NON-RESIDENTS: if all business was conducted in Muskegon enter 100%, otherwise enter the percentage from Schedule E, line 5, below		%	
5. Allocated income (multiply line 3 by % on line 4)			00
6. TOTAL EXCLUDABLE BUSINESS INCOME (line 1 less than line 5) enter here and on page 1, line 6 column II			00

SCHEDULE E - BUSINESS ALLOCATION PERCENTAGE (TO BE USED BY NON-RESIDENTS ONLY)	COLUMN I LOCATED EVERYWHERE	COLUMN II LOCATED IN MUSKEGON	COLUMN III PERCENTAGE (COLUMN II DIVIDED BY COLUMN I)
1. a. Average net book value of real and personal property			
b. Gross rents paid on real property multiplied by 8			
c. TOTALS (Add lines 1a and 1b)			%
2. Total wages, salaries and other compensation of all employees			%
3. Gross receipts from sales made or services rendered			%
4. Total percentages (add lines 1c, 2 and 3)			%
5. Business allocation percentage (divide line 4 by number of factors used) enter here and on Schedule D, line 4 above			%

SCHEDULE F - SALE OR EXCHANGE OF PROPERTY EXCLUSIONS (SCH. D - FED 1040 AND FED 4797)	
1. Attach schedule computing the excludable gain or loss on lines 1a or 1b as follows: description, date acquired, date sold, gain or loss, excludable portion	00
1. a. RESIDENT: Portion of gain or loss which occurred prior to July 1, 1993	00
1. b. NON-RESIDENT: Portion of gain or loss on sale of property located in Muskegon which occurred prior to July 1, 1993	00
2. NON-RESIDENT: Gains or losses from sale of property outside of Muskegon	00
3. TOTAL EXCLUDABLE SALES OR EXCHANGES OF PROPERTY (add lines 1a, 1b and 2) enter here and on page 1, line 7 col. II	00

SCHEDULE G - IRA AND PENSION EXCLUSIONS	
1. IRA Distributions (early distributions are not excludable) enter here and on page 1, line 8, column II	00
2. Pensions and annuities: enter here and page 1, line 9, column II	00

SCHEDULE H - SUPPLEMENTAL INCOME EXCLUSIONS (SCH E AND SCH F - FED 1040)		
1. RENTS (excludable by NON-RESIDENTS only on property located outside of Muskegon)	Location:	00
2. PARTNERSHIPS (NON-RESIDENTS only on partnerships located outside of Muskegon)	Location:	00
3. OTHER (identify)		00
4. TOTAL EXCLUDABLE SUPPLEMENTAL INCOME (add lines 1, 2, 3 and 4) enter here and on page 1, line 10, column III		00

SCHEDULE I - ADJUSTMENTS AND DEDUCTIONS ALLOWED (attach a copy of face page, Federal 1040)	
1. IRA, KEOGH, and self-employed SEP contributions (include only portion related to Muskegon taxable income)	00
2. Moving expenses (include only portion related to Muskegon taxable income) (attach Federal Schedule 3903)	00
3. Alimony paid, list recipient's name and SSN: (include only portion related to Muskegon taxable income)	00
4. Employee business expenses (see instructions for which expenses are deductible) (attach Federal Schedule 2106)	00
5. Other deductions	00
6. TOTAL ADJUSTMENTS AND DEDUCTIONS (add lines 1, 2, 3, 4 and 5) enter here and on page 1, line 14 column III	00

SCHEDULE J - (Use to list employers who did not withhold, explain special tax computation, make explanations not shown elsewhere or in lieu of schedule)

IF ADDITIONAL SPACE IS NEEDED, SHOW INFORMATION ON A SEPARATE SHEET (EXPLAIN IN FULL)