## 2008 MUSKEGON M-1040EZ

### INDIVIDUAL INCOME TAX RETURN – DUE DATE APRIL 30, 2009

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

**2008 MUSKEGON M-1040EZ**

**USE THE MUSKEGON MAILING LABEL; OTHERWISE PLEASE PRINT**

<table>
<thead>
<tr>
<th>SEE INSTRUCTIONS ON BACK</th>
<th>RESIDENCY STATUS</th>
<th>EMPLOYER TO BE IDENTIFIED</th>
<th>EMERGENCY CONTACT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Check box if this is the first time you filed a Muskegon return.</td>
<td>RESIDENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Check box if your address has changed since filing your 2007 return.</td>
<td>NON-RESIDENT</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### INCOME

**ATTACH COPY 2 OF YOUR W-2 FORM(S) HERE**

1. **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).

2. **Interest income.** (See instructions on back.)
   - RESIDENTS: Report all taxable interest income. NON-RESIDENTS: Leave blank.

3. **Dividend income.** (See instructions on back.)
   - RESIDENTS: Report all dividend income. NON-RESIDENTS: Leave blank.

4. Add line 1, 2, and 3. This is your total Muskegon income.

### 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.

### TAXABLE INCOME

6. Subtract line 5 from line 4. This is your taxable income.

### TAX

7. **Residencies: Multiply line 6 by one percent (0.01).**
   - NON-RESIDENTS: Multiply line 6 by one-half of one percent (0.005).

### PAYMENTS AND CREDITS

8. Total Muskegon tax withheld by employers (attach W-2 forms showing Muskegon withheld).


10. Credit for income tax paid to another Michigan city (RESIDENTS ONLY).
    (Attach copy of other city’s return.) USE CITY CREDIT WORKSHEET.

### TOTAL

11. Add line 8 and 9 and enter here.

### 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 you do not pay by April 30, 2009, you may be assessed additional penalties and interest if you were required to pay estimated taxes.

### REFUNDS AND CREDITS

13. Please see sample on the back page of the M-1040TC.

14. Please check the appropriate box to donate your refund. Choose only one program.
   - Lakeshore Trail Improvements
   - Muskegon Recreational Center
   - Downtown Main Street

15. Check the box to credit this refund to the 2009 estimated tax liability.

**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.**

**Mail return to: Income Tax Department, P.O. Box 29, Muskegon, MI 49443-0029.**

**Machine Certification**

**Please sign here and keep a copy of this return for your records.**

**PLEASE SIGN HERE**

<table>
<thead>
<tr>
<th>SIGNATURE</th>
<th>DATE</th>
</tr>
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</table>

For City of Muskegon use.

Please do not write in box.
2008 INSTRUCTIONS FOR FORM M-1040EZ

WHO CAN USE THIS FORM

USE THIS FORM IF:
- You were a resident of Muskegon for all of 2008 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 2008 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

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 has changed since filing your 2007 Muskegon income tax return.

RESIDENCY STATUS

Check the resident or non-resident box under Residency Status.

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.

LINE 5. EXEMPTION AMOUNT

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

EXEMPTION AMOUNT WORKSHEET

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

PAYMENTS AND CREDITS

Residents and non-residents enter the total estimated income tax paid during 2008 including the amount paid with voucher 4 due February 2, 2009.

LINE 9.

Residents and non-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

Overpayments of less than one dollar ($1.05) will not be refunded and cannot be donated. All other overpayments will be refunded or may be donated or credited to the 2009 estimated tax liability. To donate the overpayment, check the appropriate box on line 14 and enter the amount. 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 11c if you want it credited to your 2009 estimated tax liability.

Thank You