



2008 MUSKEGON M-1040

INDIVIDUAL INCOME TAX RETURN - DUE DATE APRIL 30, 2009

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	<input type="checkbox"/> CHECK BOX IF FIRST MUSKEGON RETURN	
	CITY, TOWN, OR POST OFFICE	STATE	ZIP CODE	<input type="checkbox"/> CHECK BOX IF NAME OR ADDRESS CHANGED SINCE FILING YOUR LAST MUSKEGON RETURN	
PRESENT EMPLOYER		IF MARRIED AND FILING SEPARATE RETURN:		<input type="checkbox"/> CHECK BOX IF YOU DO NOT NEED A RETURN FORM MAILED TO YOU NEXT YEAR	
SPOUSE'S PRESENT EMPLOYER		SPOUSE'S NAME		RESIDENCY STATUS <input type="checkbox"/> RESIDENT <input type="checkbox"/> PART YEAR RESIDENT (SEE INSTRUCTIONS PAGE 3 AND ATTACH FORM M-1040TC) <input type="checkbox"/> NON-RESIDENT	
		SPOUSE'S SS#			
EXEMPTIONS				NUMBER OF OTHER DEPENDENTS (EXPLAIN)	
	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"/>
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

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
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
12. Social Security		00	00	NOT TAXABLE	NOT TAXABLE
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 1/2% (.005) for non-residents or check this box <input type="checkbox"/> 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 2008 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 the appropriate box to donate your refund. Choose only one program. <input type="checkbox"/> Lakeshore Trail Improvements <input type="checkbox"/> Muskegon Recreational Center <input type="checkbox"/> Downtown Main Street					
Please see sample on the back page of the M-1040TC					
26. a. If line 23 is larger than line 18, enter overpayment to be REFUNDED. Allow at least 45 days.					
b. Routing number: <input type="text"/>					
c. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings					
d. Account number: <input type="text"/>					
27. To credit this refund to the 2009 estimated tax liability, check this box <input type="checkbox"/>					00

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 knowledgeable.)	
	YOUR SIGNATURE DATE	SIGNATURE	PHONE
	SPOUSE'S SIGNATURE DATE	ADDRESS OF PREPARER	DATE

Machine Certification

ATTACH COPIES OF W-2 HERE

ATTACH CHECK OR MONEY ORDER HERE

PLEASE ROUND TO THE NEAREST DOLLAR

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 2008 (exclude vacation and sick days)	DAYS	DAYS	DAYS	DAYS		
b. Actual number of days (hours) worked in Muskegon in 2008	OR	OR	OR	OR		
c. Days (hours) worked outside Muskegon in 2008 (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)						
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			1. RESIDENT: Margin interest			
2. NON-RESIDENT Total interest on Page 1, line 2, col. I			2. NON-RESIDENT Total dividends			
SCHEDULE D - BUSINESS INCOME EXCLUSIONS						
1. Income for taxable period (page face, line 6, col. I)						
2. a. Job credit	00	b. Additional depreciation due to investment credit adjustment	00	Total of lines 2a, 2b and 2c		
					00	
3. Total line 1 less line 2						
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)						
6. TOTAL EXCLUDABLE BUSINESS INCOME (line 1 less than line 5) enter here and on page 1, line 6 column II						
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						
1. a. RESIDENT: Portion of gain or loss which occurred prior to July 1, 1993						
1. b. NON-RESIDENT: Portion of gain or loss on sale of property located in Muskegon which occurred prior to July 1, 1993						
2. NON-RESIDENT: Gains or losses from sale of property outside of Muskegon						
3. TOTAL EXCLUDABLE SALES OR EXCHANGES OF PROPERTY (add lines 1a, 1b and 2) enter here and on page 1, line 7 col. II						
SCHEDULE G - IRA AND PENSION EXCLUSIONS						
1. IRA Distributions (early distributions are not excludable) enter here and on page 1, line 8, column II						
2. Pensions and annuities: enter here and page 1, line 9, column II						
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:				
2. PARTNERSHIPS (NON-RESIDENTS only on partnerships located outside of Muskegon)		Location:				
3. OTHER (identify)						
4. TOTAL EXCLUDABLE SUPPLEMENTAL INCOME (add lines 1, 2, 3 and 4) enter here and on page 1, line 10, column III						
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)						
2. Moving expenses (include only portion related to Muskegon taxable income) (attach Federal Schedule 3903)						
3. Alimony paid, list recipient's name and SSN: (include only portion related to Muskegon taxable income)						
4. Employee business expenses (see instructions for which expenses are deductible) (attach Federal Schedule 2106)						
5. Other deductions						
6. TOTAL ADJUSTMENTS AND DEDUCTIONS (add lines 1, 2, 3, 4 and 5) enter here and on page 1, line 14 column III						
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)