

CITY OF MUSKEGON NON-RESIDENT INDIVIDUAL INCOME TAX RETURN

M-1040NR

Due April 30, 2021

2020

Please print Complete social security numbers are required.	Your first name & initial	Last name	Your Social Security Number--REQUIRED			
	If joint, spouse's first name & initial	Last name	□	□	□	□
	Home address (Number and street or rural route)		Spouse's Social Security Number			
SEE INSTRUCTIONS	City, town or post office	State	Zip code	Day phone	Evening phone	

If married, is spouse filing a separate return? Yes No

Schedule 1 Exemption Amount					
Check boxes that apply:	Regular	65 or over	Blind/Deaf	Other	1. Number of boxes checked
Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Number of dependent children and/or other dependents which you listed on your federal return
Spouse	<input type="checkbox"/> **	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Total number of exemptions--add lines 1 and 2
**If this box is checked, you must enter spouse's social security number above and spouse must sign return					Multiply number of exemptions in line 3 by \$600 and enter on line 5 of return summary below.

Employer's name	Street address of actual work location(s)	Column A Total wages from Box 1 of W-2	Column B Muskegon Tax withheld	Column C Wages earned in Muskegon from Schedule 4 (NOT BOX 18)
		.00	.00	.00
		.00	.00	.00
		.00	.00	.00
		.00	.00	.00
If additional lines are needed--attach schedule		Totals 1a.	1b.	1c.

Schedule 3 Payments		
1. Tax withheld by your employer from line 1b. of Schedule 2	1.	.00
2. 2020 estimated payments, credit from 2019 M-1040NR, payment with extension	2.	.00
3. Total payments--add lines 1 and 2--enter here and on line 8 of return summary below	3.	.00

Return Summary	1. Total wages, salaries and tips from Schedule 2, line 1c. Attach your W-2 form(s)	1. .00
	2. Other income/loss from Page 2, Schedule 5, line 6	2. .00
	3. Deductions from Page 2, Schedule 6, Line 8 (Enter as negative amount)	3. .00
	4. Combine lines 1, 2 and 3. This is your total Muskegon income	4. .00
Exemptions	5. Multiply number of exemptions from Schedule 1, line 3 by \$600 and enter here	5. .00
Taxable Income	6. Subtract line 5 from line 4. This is your taxable income	6. .00
Tax	7. Multiply line 6 by one-half of one percent (.005) This is your Muskegon tax Tax >>>	7. .00
Payments	8. Total of Muskegon payments from Schedule 3, line 3 Payments >>>	8. .00
Tax Due	9. If tax (line 7) is larger than payments (line 8) enter amount you owe. MAKE CHECK PAYABLE TO CITY OF MUSKEGON OR PAY WITH A DIRECT ELECTRONIC WITHDRAWAL (Mark pay tax due, line 14b, and complete lines 14 c,d,e & f) Pay With Return >>>	9. .00
Overpayment	10. If payments (line 8) are larger than tax (line 7) ENTER OVERPAYMENT Overpayment >>>	10. .00
Credit to 2021	11. Amount of overpayment to be held and applied to your 2021 estimated tax Credit to 2021 >>>	11. .00
Donation	12. <input type="checkbox"/> Lakeshore Trail Improvements <input type="checkbox"/> Muskegon Farmers Market <input type="checkbox"/> Muskegon Dog Beach Donation >>>	12. .00
Refund	13. Amount of overpayment to be refunded (For direct deposit, mark refund box, line 14a, and complete lines 14 c,d,e & f) Refund >>>	13. .00
Direct Deposit or	14. Direct deposit refund or direct withdrawal payment Mark one: 14a <input type="checkbox"/> Refund-direct deposit 14b <input type="checkbox"/> Pay tax due-direct withdraw	
	c. Routing number <input style="width: 100px; border: none; border-bottom: 1px solid black; margin-left: 5px;" type="text"/>	e. Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
Direct Payment	d. Account number <input style="width: 100px; border: none; border-bottom: 1px solid black; margin-left: 5px;" type="text"/>	

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. If prepared by a person other than the taxpayer, his/her declaration is based on all information of which he/she has any knowledge.

PLEASE SIGN HERE	Your signature		Spouse's signature if joint return		Paid preparer's signature	
	Date	Your occupation	Date	Spouse's occupation	Address	

Schedule 4 Wages Earned in Muskegon

A SEPARATE COMPUTATION MUST BE MADE FOR EACH JOB PERFORMED BOTH INSIDE AND OUTSIDE OF MUSKEGON

	JOB #1	JOB #2
1. Actual number of days worked everywhere. (Do not include weekends off, vacations, sick days, etc.)	1.	1.
2. Actual number of days worked in Muskegon.	2.	2.
3. Percentage of days worked in Muskegon (line 2 divided by line 1)	3.	3.
4. Total wages shown in Box 1 of W-2	4. .00	4. .00
5. Wages earned in Muskegon (line 4 multiplied by percentage on line 3) Enter here and in Column C, "Wages earned in Muskegon," on Schedule 2	5. .00	5. .00

IMPORTANT! You must show the street address of your work station outside of Muskegon on Schedule 2 or your allocation will be disallowed.

Schedule 5 Other Income/Loss

INCLUDE INCOME/LOSS ONLY TO THE EXTENT THAT THE INCOME/LOSS IS RELATED TO MUSKEGON--SEE INSTRUCTIONS

1. Income/loss from business--Federal Schedule C	1a. .00	SEP deduction	1b. .00	1c. .00
2. Income/loss from rents/royalties--Federal Schedule E, page 1				2. .00
3. Income/loss from partnerships--Federal Schedule E, page 2				3. .00
4. Income/loss from sale or exchange of property (Capital gains)--Federal Schedule D/Form 8949				4. .00
5. Premature pension and IRA distributions				5. .00
6. Total--combine lines 1c. through 5--enter here and on page 1, line 2 of return summary				6. .00

Schedule 6 Deductions

1. IRA deduction--attach Schedule 1 of Federal 1040 (No deduction is allowed for contributions to a ROTH IRA)	1. .00
2. Employee business expenses--see instructions and attach detailed list	2. .00
3. Wages earned outside of Muskegon during stay at home order	3. .00
4. Subtotal--add lines 1 through 3	4. .00
5. % from Schedule 4, line 3 (enter 100% if Schedule 4 is not required)	5.
6. Multiply line 4 by line 5	6. .00
7. Allowable alimony deductions--see instructions and Schedule 1 of Federal 1040	7. .00
8. Total deductions--add lines 6 and 7--enter here and on page 1, line 3 of return summary	8. .00

Worksheet 1

USE THIS WORKSHEET TO CALCULATE THE BUSINESS INCOME OR LOSS ATTRIBUTABLE TO MUSKEGON IF YOU OPERATE YOUR SCHEDULE C BUSINESS PARTLY WITHIN MUSKEGON AND PARTLY WITHIN OTHER LOCALITIES.

1. Net profit or loss from business--from Federal Schedule(s) C	1. .00
2. LESS: SEP deduction--attach copy of Schedule 1 of Federal Form 1040	2. .00
3. Subtotal--subtract line 2 from line 1	3. .00
4. Apportionment percentage from Worksheet 2 below	4.
5. Apportioned income--multiply line 3 by line 4	5. .00
6. LESS: applicable portion of net operating loss carryover	6. .00
7. Total--subtract line 6 from line 5--enter here and on Schedule 5, line 1c.	7. .00

Worksheet 2 Business Allocation Formula

	I Located Everywhere	II Located in Muskegon	II Divided by I Percentage
8. Average net book value of real and tangible personal property			
a. Gross rent paid for real property multiplied by 8			
b. Total--add lines 8 and 8a.			
9. Total wages, salaries, commissions and other compensation of employees			
10. Gross receipts from sales made or services rendered			
11. Total percentages--add the three percentages computed for lines 8, 9 and 10 which you entered in the last column			
12. Average percentage--divide line 11 by 3--enter here and on line 4 of Worksheet 1			

Worksheet 3 Non-Resident Wage Allocation - 2020 Tax Year

Stay at Home Order Implications - must be completed for each employer for which you are allocating wages.

ALLOCATION TEST WORKSHEET.

Check the box(es) below that apply.

- Were you laid off during the stay at home order and did you collect unemployment? 1 Yes No If Yes, enter dates From ___/___/___ To ___/___/___
 - Were you paid by your employer but did not work by remote? 2 Yes No If Yes, enter dates From ___/___/___ To ___/___/___
 - Were you paid by your employer and only answered occasional emails, had occasional work-related phone conversations and/or were on call? 3 Yes No If Yes, enter dates From ___/___/___ To ___/___/___
 - Did you work by remote from your home outside of the taxing City for hours approximating your regular shift? 4 Yes No If Yes, enter dates From ___/___/___ To ___/___/___
5. Did you answer No You cannot allocate your wages as a non-resident. *please see explanation below
 Yes to question 4? Yes Wage allocation is allowed to the extent that you worked remotely not including any sick/vacation you may have taken.
 Use the wages and excludible wage schedule to calculate the exclusion based only on the dates shown on line 4. See below for additional support that may be required.

Explanation of why questions 1 to 3 are not part of the allocation.

1.) Days out of work are not considered to be days worked. Unemployment compensation is not taxable and is not reported on your W-2. 2.) No wage allocation is allowed, because days at home are not considered to be days work. These days fall under the same category as vacation/sick time. 3.) No wage allocation allowed unless taxpayer was called in (ie worked by remote for hours approximating their regular shift). This appears to fall under many City Regulations as follows: The mere fact that a non-resident employee is subject to call at any time does not permit the allocation of compensation on a seven day per week basis. The mere fact that a non-resident employee is compensated on a seven day per week salary basis, when he does not in fact perform work or render services seven days per week, does not permit the allocation of compensation on a seven day per week basis. The mere fact that a non-resident employee takes work home does not permit the allocation of compensation.

Third Party Designee

Do you want to allow another person to discuss this return with the Income Tax Department? Yes--Complete the following: No

Designee's Name:

Phone No. ()