



# 2016 LANSING INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS

Form L-1040

**For use by individual residents,  
part-year residents and nonresidents**

**ALL PERSONS HAVING LANSING TAXABLE INCOME IN 2016 MUST FILE A RETURN**

TAX RETURNS ARE DUE APRIL 30, 2017

## MAILING ADDRESSES

**Refund, credit forward:** Mail to: Income Tax Office, P.O. Box 40750, Lansing, MI 48901

**Zero balance returns, tax due returns:** Mail to: Income Tax Office, P.O. Box 40752, Lansing, MI 48901

**Estimated tax payments and extension payments:** Mail to: Lansing City Treasurer, P.O. Box 40756, Lansing, MI 48901

## TAX RATES AND EXEMPTIONS

**Resident: 1%**

**Nonresident: 0.5%**

**Exemption value: \$600**

## PAYMENT OF TAX DUE

Tax due, if one dollar (\$1.00) or more must be paid with your return. **NOTE: If you are paying \$100.00 or more with your 2016 return, you may need to make estimated income tax payments for 2017. See page 2 of instructions.**

Make check or money order payable to: **TREASURER, CITY OF LANSING** or Pay online

Mail tax due return and payment to: **Lansing City Treasurer, P.O. Box 40752, Lansing, MI 48901**

## FILING YOUR RETURN

We accept paper and electronically filed returns. Only preparers using city-approved software can file electronic returns.

**Tax returns are due April 30, 2017.**

## CONTACT US

For assistance call (517) 483-4114; or find us online: [WWW.LANSINGMI.GOV](http://WWW.LANSINGMI.GOV)

Mail all tax correspondence to: Income Tax Office, G-29 – City Hall, 124 W Michigan Ave, Lansing, Michigan 48933

**Attach all W2's, copies of 1<sup>st</sup> page of Federal 1040 and appropriate schedules.  
Failure to attach documentation or attaching incorrect or incomplete documentation  
will delay processing of the return or result in corrections being made to the return.**

**Additional 2016 Tax Forms are available on the City's website  
<http://www.lansingmi.gov/Individual-Tax-Forms>**

\*If the due date falls on a Saturday, Sunday or legal holiday the due date is extended to the next day which is not a Saturday, Sunday or legal holiday.

**WHO MUST FILE A RETURN**

If you had Lansing taxable income greater than the total of your personal and dependency exemptions, you must file a tax return— even if you did not file a federal tax return. See Exemptions schedule for more information on your allowable exemption total. **You are required to file a tax return and pay tax even if your employer did not withhold Lansing tax from your paycheck.** You will be required to make estimated income tax payments if you work for an employer not withholding Lansing tax from your 2017 wages.

**ESTIMATED TAX PAYMENTS**

When your total income tax is greater than the amount of tax withheld plus other credits by \$100 or more, you may be required to make quarterly estimated tax payments. File Form L-1040ES (available on the Lansing website) by April 30 of the tax year and pay at least one-fourth (¼) of the estimated tax. The remaining estimated tax is due in three equal payments on June 30 and September 30 of the tax year and January 31 of the following year. Adjust the remaining quarterly payments if your income increases or decreases during the year. **Failure to make required estimated tax payments or underpayment of estimated tax will result in assessment of penalty and interest.**

If you have made estimated tax payments and do not owe more tax for the year, you still must file a tax return.

**DUE DATE AND EXTENSIONS**

Returns are due on or before April 30, 2017. The due date of the annual income tax return may be extended for a period not to exceed six months. To apply for an extension, use the Application for Extension of Time to File a Lansing Income Tax Return. Applying for a federal extension does not satisfy the requirement for filing a city extension. Application for an extension must be made and the tentative tax due must be paid (MCL 141.664). Filing an extension with payment is not a substitute for making estimated tax payments. **An extension does not extend the time for paying the tax due.**

**AMENDED RETURNS**

File amended returns using the L-1040X. If a change on your federal return affects Lansing taxable income, you must file an amended return within 90 days of the change and pay the tax due. All schedules supporting the changes should accompany the filing. Every change must be explained. Mail amended returns to: Lansing Income Tax Division 124 W. Michigan, Lansing, MI 48933

**CHARGES FOR LATE PAYMENTS**

All tax payments remaining unpaid after they are due are liable for a penalty of 1% per month, not to exceed a total penalty of 25%, and bear interest at the rate of 1% above the prime rate on an annual basis. The minimum combined charge for interest and penalty is \$2.00.

**DISCLAIMER**

These instructions are interpretations of the Uniform City Income Tax Ordinance, MCLA 141.601 et seq. The City of Lansing Ordinance will prevail in any disagreement between these instructions and the Ordinance.

**COMPLETING YOUR RETURN****NAME, ADDRESS, SOCIAL SECURITY NUMBER**

- **Always write your social security number(s) on the return.** Your social security number must agree with the SSN on the Form(s) W-2 attached to your return.
- Enter your name and, if a joint return, your spouse's name.
- If the taxpayer or spouse is deceased: attach a copy of federal Form 1310 or a copy of the death certificate; write deceased in the signature area; and enter the date of death in the box on the signature line of return.
- Enter your **current** address under Present home address. If using a P.O. Box, or an address that is not your legal residence, you must add an attachment that states your actual residence.
- Mark the box to indicate your filing status.

**RESIDENCY STATUS**

Indicate your residency status by marking (X) in the proper box.

**Resident** – a person whose domicile (principle residence) was in the City of Lansing all year. File as a resident if you were a resident the entire year.

**Nonresident** – a person whose domicile (principle residence) was outside the City of Lansing all year. File as a nonresident if you were a nonresident the entire year.

**Part-Year Resident** – a person who changed their domicile (primary residence) during the year from one inside Lansing to one outside Lansing or vice versa. If you were a resident for only part of 2016, use form L-1040TC to calculate the tax and attach it to the L-1040.

**Married with Different Residency Status.** If you were married in 2016 and had a different residency status from that of your spouse, file separate returns or file a resident return using Form L-1040TC to compute the tax.

**FILING STATUS**

Indicate filing status by marking (X) the proper box. If married filing separately, enter spouse's Social Security number in the spouse's SSN box and enter the spouse's full name in the filing status box.

**INCOME EXEMPT FROM CITY TAX**

Lansing does not tax the following types of income:

1. Social security, pensions and annuities (including disability pensions), Individual Retirement Account (IRA) distributions received after reaching age 59½.
2. Proceeds of insurance where the taxpayer paid policy premiums. (Payments from a health and accident policy paid by an employer are taxed the same as under the Internal Revenue Code).
3. Welfare relief, unemployment compensation and supplemental unemployment benefits.
4. Interest from obligations of the United States, the states or subordinate units of government of the states and gains or losses on the sales of obligations of the United States.
5. Military pay of members of the armed forces of the United States, including Reserve and National Guard pay.
6. Michigan Lottery prizes won on or before December 30, 1988. (Michigan lottery prizes won after December 30, 1988 are taxable.)
7. Sub-chapter S corporation dividends.
8. City, state and federal refunds.

**ITEMS NOT DEDUCTIBLE ON THE CITY RETURN**

Lansing does **not** allow deductions for items such as taxes, interest, medical expenses, charitable contributions, casualty and theft losses, etc. In addition, the following federal adjustments are not deductible on the Lansing return: student loan interest, Archer MSA deduction, self-employed health insurance deduction, one-half or self employment tax, and penalty for early withdrawal of savings.

**FORM L-1040, PAGE 1, INSTRUCTIONS****TOTAL INCOME AND TAX COMPUTATION**

Round all figures to the nearest dollar.

**Lines 1 – 16, Columns A & B – Federal Data and Exclusions**

This tax form is designed for use by residents, nonresidents and part-year residents. The form starts with federal return data in column A; adjusts the data in column B for income taxable on the federal return that is nontaxable by Lansing and vice versa; and reports income taxable by Lansing in column C. Exclusions and adjustments (column B) must be explained by completing and attaching applicable exclusion or adjustment schedules or by attaching a separate explanation to the return. See exclusions and adjustments instructions in the resident and nonresident sections. Attach copies of federal schedules to support all entries on lines 6, 7, 8, 11 and 13 of Column A.

NOTE: Schedules, attachments and other documentation that support tax withheld, exclusions, adjustments or deductions must be provided. Failure to attach or attaching incomplete supporting information will delay processing of your return or result in tax withheld, exclusions, adjustments or deductions being disallowed.

**Lines 1 - 16, Column C – Figure Taxable Income**

Subtract column B from column A and enter difference in column C. Support figures with schedules.

**Line 17 – Total Additions**

Add lines 2 through 16.

**Line 18 – Total Income**

Add lines 1 through 16.

**Line 19 – Total Deductions**

Enter the total deductions from line 7 of Deductions schedule, page 2.

**Line 20 – Total Income after Deductions**

Subtract line 19 from line 18.

**Line 21 – Exemptions**

Enter the total number of exemptions (page 2, Exemptions Schedule, line 1h) on line 21a and multiply line 21a by \$600.00 and enter the product on line 21b.

**Line 22 – Total Income Subject to Tax**

Subtract line 21b from line 20. If line 21b is greater, enter zero.

**Line 23 – Tax**

Multiply line 22 by the appropriate tax rate to compute tax liability, and enter it on line 23b. (The resident tax rate is 1.0%. The nonresident rate is 0.5 %.) If you were a resident for only part of the year and used Form

L-1040TC to compute your tax mark (X) line 23a and attach Form L-1040TC to the return.

#### **Line 24a – Total Tax Withheld by Employers**

The Lansing tax withheld by each of your employers is to be reported on page 2 on the Excludible Wages and City Tax Withheld Schedule. Total Lansing tax withheld, line 11 of this schedule, is reported on line 24a. The Form W-2 (Wage and Tax Statement) you received from each employer shows the tax withheld in box 19 and locality name in box 20.

**You must attach a copy of each Form W-2 showing the amount of LANSING tax withheld and the locality name as Lansing (or an equivalent indicating the tax was withheld for Lansing).** Credit for Lansing tax withheld will not be allowed without a supporting Form W-2.

#### **Line 24b – Other Tax Payments**

Enter the total of the following: estimated tax paid, credit forward from past tax year, tax paid with an extension, tax paid on your behalf by a partnership.

#### **Line 24c – Tax Credit for Tax Paid to Another City (Residents only)**

Enter on line 24c the credit for income taxes paid to another city. If you had income subject to tax in another city while you were a **resident of Lansing**, you may claim this credit. The credit IS NOT NECESSARILY the tax paid to the other city. This credit must be based on income taxable by both cities, and the credit may not exceed the tax that a nonresident of Lansing would pay on the same income. Base the credit on the amount actually paid to another city, not the amount withheld. **You must attach a copy of the income tax return filed with the other city to receive this credit.**

#### **Line 24d – Total Payments and Credits**

Add lines 24a through 24c. Enter the total on line 24d.

#### **Line 25 – Interest and Penalty for Failure to Make Estimated Tax Payments; Underpayment of Estimated Tax; or Late Payment of Tax**

Nonpayment or underpayment of estimated income tax and late payment of tax is subject to interest and penalty. You may calculate the amounts and enter interest on line 24a, penalty on 25b, and the total interest and penalty on line 25c or the city may calculate and assess it. Calculate estimated tax interest and penalty using Form L-2210.

#### **TAX DUE OR REFUND**

#### **Line 26 – Tax Due and Payment of Tax**

If the tax on line 23b plus the interest and penalty on line 25c exceeds the total Payments and Credits on line 24, enter the difference, the tax due, on line 26. The tax due must be paid with the return when filed. The due date for the return is April 30, 2017.

**Pay by Check or Money Order** Make the check or money order payable to LANSING CITY TREASURER, and mail with the return to Lansing Income Tax, P.O. Box 40752, Lansing, Michigan 48901. Do not send cash for your tax payment.

**Pay by Credit Card or electronic check if you filed previously** <https://client.pointandpay.net/web/LansingMI>

**Pay by Direct Withdrawal from Bank Account** To have your payment directly withdrawn from your bank account, complete line 31. On line 31b, mark (X) the box "Pay Tax Due (direct withdrawal)" and enter the bank routing number on line 31c; the bank account number on line 31d; and the account type on line 31e. The tax is due at the time of filing the return. Direct withdrawal payments will be processed as soon as possible after receipt.

#### **Line 27 – Overpayment**

If the total payments and credits on line 24 exceed the tax on line 23 plus the interest and penalty on line 25c, enter the difference, the overpayment, on line 27. Use lines 28 through 31 to indicate what you want done with the refund. You must file the return even if there is no tax due, no overpayment or only a slight overpayment.

#### **Line 28 – Donations**

You may donate your overpayment, or a part of it, to the following: Police Problem Solving (line 28a), the HOPE Scholarship (line 28b) or Homeless Assistance (line 28c). Enter the amount of your donation on the line for the donation(s) of your choice and enter the total on line 28d.

#### **Line 29 – Credit Forward**

Enter on line 29 the amount of overpayment to credit to the next year.

#### **Line 30 – Refund**

**Please allow 45 DAYS before calling about a refund.** You may choose to receive the refund as a paper check or a direct bank deposit.

**Refund Check.** If you want your refund issued as a paper check, enter on Line 30 the amount of the overpayment to be refunded.

**Direct Deposit Refund.** To have your refund deposited directly into your bank account, on line 31a, mark (X) the box "Refund (direct deposit)" and enter the bank routing number on line 31c; the bank account number on line 31d; and the account type on line 31e.

## **FORM L-1040, PAGE 2 INSTRUCTIONS**

### **EXEMPTIONS SCHEDULE**

Complete the Exemptions schedule to report and claim the total exemption amount allowed. Everyone who files a city return gets a personal exemption of \$600 for 2016. **You may claim an exemption even if someone else claims you as a dependent on their return.**

**Lines 1a - 1c – You and Spouse.** Enter your date of birth and mark (X) in the exemption boxes that apply to you. If filing jointly, complete line 1b for spouse. If you are age sixty-five or older, or are blind, deaf or permanently disabled you get an additional exemption. Mark (X) in the boxes that apply, and enter on line 1e the total number of exemption boxes marked.

**Lines 1d – Dependents.** Determine dependents using the same rules as on the federal return. If you cannot claim a dependent on the federal return, you cannot claim them on a city return. Enter the names of your dependent children that live with you, then the names of other dependents and their relationship to you. Provide dependents' Social Security numbers and dates of birth. Enter totals on 1f and 1g.

**Lines 1e - 1h – Total Exemptions.** Add the amounts on 1e, 1f and 1g, and enter the total exemptions on line 1h and on page 1, line 21a.

### **EXCLUDED WAGES SCHEDULE**

If any wages reported on page 1, line 1, column A, are not taxable, the Excluded Wages schedule must be completed. The data to complete this schedule comes from the Excludible Wages, Salaries, Tips, Etc. schedule.

### **DEDUCTIONS SCHEDULE**

You may deduct amounts that directly relate to income that is taxable by Lansing, prorating where necessary. Allowable deductions include the following line number items:

#### **Line 1 – Individual Retirement Account (IRA) Contributions**

Contributions to an IRA are deductible to the same extent deductible under the Internal Revenue Code. **Attach page 1 of federal return and evidence of contribution**, which includes, but is not limited to, one of the following: a copy of receipt for IRA contribution, a copy of federal Form 5498, a copy of a cancelled check that clearly indicates it is for an IRA contribution. ROTH IRA contributions are **not** deductible.

#### **Line 2 – Self-Employed SEP, SIMPLE and Qualified Plans**

Self-employed SEP, SIMPLE and qualified retirement plan deductions may be entered on page 2, Deductions schedule, line 2.

#### **Line 3 – Employee Business Expenses**

Employee business expenses are deductible only when incurred in the performance of service for an employer and only to the extent not reimbursed by the employer. Meal expenses are not subject to the reductions and limitations of the Internal Revenue Code. Under the Lansing Income Tax Ordinance meals must be incurred while away from home overnight on business.

#### **BUSINESS EXPENSES ARE LIMITED TO THE FOLLOWING:**

- Expenses of transportation, but not to and from work.
- Expenses of travel, meals and lodging while away from home overnight on business for an employer.
- Expenses incurred as an "outside salesperson" away from the employer's place of business. This does not include driver-salesperson whose primary duty is service and delivery.
- Expenses reimbursed by employer from an expense account or other arrangement if included in gross earnings.

**NOTE: Business expenses claimed on line 4 of federal form 2106 are not allowed unless taxpayer qualifies as an outside salesperson.**

**Attach a copy of Federal Form 2106 or a list of your employee business expenses.**

#### **Line 4 – Moving Expenses**

Moving expenses for moving **into** the Lansing area are deductible to the same extent deductible under the Internal Revenue Code. Moving must be related to starting work in a new location. **Attach a copy of federal Form 3903 or a list of moving expenses, with the distance in miles from where you moved.**

#### **Line 5 – Alimony Paid**

Separate maintenance payments, alimony, and principal sums payable in installments (to the extent includable in the spouse's or former spouse's adjusted gross income under the federal Internal Revenue

Code) and deducted on the federal return are deductible. Child support is not deductible. **Attach a copy of federal return, page 1.**

**NOTE: The above deductions are limited to the amount claimed on your federal return, except meals. The deductions are limited by the extent they apply to income taxable under the Lansing Income Tax Ordinance. Part-year residents must allocate deductions the same way they allocate income.**

#### Line 6 – Renaissance Zone

A Renaissance Zone deduction may be claimed by a qualified resident domiciled in a Renaissance Zone, an individual with income from rental real estate located in a Renaissance Zone and an individual proprietor or a partner in a partnership that has business activity within a Renaissance Zone. Individuals who qualify for the deduction **must attach Schedule RZ of L-1040** to their return to claim the deduction. Residents are not qualified to claim the deduction until they have been domiciled in a Renaissance Zone for 183 consecutive days. Individuals are not qualified to claim the Renaissance Zone deduction if they are delinquent for any Michigan or Lansing taxes. A city income tax return must be filed to qualify and claim this deduction.

### PART-YEAR RESIDENTS

If you had income taxable as a resident and as a nonresident during the year, you must file as a part-year resident. Part-year residents compute the amount of their tax on Schedule TC, which has multiple tax rates. Complete the form using the instructions for the Schedule TC.

Income is allocated according to the residency status for each item of

#### Line 7 – Total Deductions

Add lines 1 through 6. Enter the total on line 7 and on page 1, line 19.

#### ADDRESS SCHEDULE

Every taxpayer must complete the Address schedule. Start by listing the address used on last year's return. If this address is the same as listed on page 1, write "Same." If no 2015 return was filed provide reason none was filed. Complete the schedule by listing the addresses of the other principal residences (domiciles) occupied during 2016. Mark whether the address was for the taxpayer (T), spouse (S) or both (B) and enter the beginning and ending dates of residence at each.

#### THIRD-PARTY DESIGNEE

To allow another person to discuss the tax return information with the Income Tax Office, mark (X) the "Yes" box and enter the person's name, phone number and any five digits as their personal identification number (PIN). To designate the tax preparer, enter "Preparer."

#### SIGN THE RETURN

You must sign and date the return. If filing a joint return, both spouses must sign and date the return. If someone else prepared the return, they must sign it and provide their address and telephone number.

### RESIDENTS

#### Line 1 – Wages, Salaries, Tips, Etc.

Report on line 1, column A, the amount of wages, salaries, tips, etc. from your federal tax return (Form 1040, Form 1040A or Form 1040EZ).

**The front page of the federal tax return must be attached to all resident tax returns. All W-2 forms showing wages and Lansing tax withheld must be attached to page 1 of the return.**

A resident is taxed on **ALL** earnings, including salary, bonus, separation, and incentive payments, tips, commissions and other compensation for services rendered—**no matter where earned**. Example: Taxpayer lives in the City of Lansing but works in Jackson and receives a paycheck from the home office in New York City: 100% of this compensation is taxable.

If your employer did not withhold Lansing tax from your paycheck, you are still required to file and pay tax on those wages at the resident tax rate. *You will also be required to make estimated tax payments if you employer does not withhold Lansing tax for you in 2017.*

Report on line 1, column B, the total excluded wages. All nontaxable wages must be documented **and** listed, by employer, on the Excluded Wages schedule on page 2. A resident's wages are generally not excludible. An example of excludible (nontaxable) resident wages is military pay.

#### Line 2 – Interest

Interest is taxable the same as on the federal return except for interest on U.S. Bonds, Treasury Bills and notes which may be excluded.

Report the amount of taxable interest income from federal 1040, on line 2, column A. Report on line 2, column B, interest from U.S. Bonds and Treasury Bills and notes; document this excluded interest on the Excludible Interest Income schedule. S corporation flow through interest income is not taxable.

#### Line 3 – Dividends

Dividends are taxable. Report on line 3, column A, the total amount of dividend income from the federal return. Report on line 3, column B, excludible dividends from U.S. Bonds, Treasury Bills and notes, and document on the Excludible Dividend Income schedule. S corporation flow through dividend income is not taxable.

#### Line 4 – Taxable Refunds, Credits or Offsets

NOT TAXABLE. Exclude all. No explanation needed.

#### Line 5 – Alimony Received

Alimony received is taxable. Report on line 5, columns A and C, the amount of alimony received as reported on the federal return.

#### Line 6 – Business Income

All self-employment income is taxable regardless of where the business is located. Report on line 6, columns A and C, the total business income from the federal return. **Attach a complete copy of federal**

income. Adjustments and deductions must be allocated in the same way income is allocated. Use the instructions for residents and non-residents as a guide to allocate income.

Get forms on the website: [WWW.LANSINGMI.GOV](http://WWW.LANSINGMI.GOV), or Call (517) 483-4114 to have a form mailed to you.

**Schedule C.** Federal rules concerning passive losses are applicable to losses deducted on a city return.

#### Line 7 – Capital Gain or (Loss)

The Uniform City Income Tax Ordinance follows the Internal Revenue Code regarding capital gains. All capital gains realized while a resident are taxable regardless of where the property is located, with the following exceptions:

1. Capital gains on sales of obligations of the United States and subordinate units of government.
2. The portion of the capital gain or loss on property purchased prior to the inception of the Lansing income tax ordinance that is attributed to the time before inception ordinance.
3. Capital loss carryovers that originated prior to the taxpayer becoming a resident of Lansing are not deductible.

Capital losses are allowed to the same extent they are allowed under the Internal Revenue Code and limited to \$3,000 per year. Unused net capital losses may be carried over to future tax years. The capital loss carryover for Lansing may be different than the carryover for federal income tax purposes.

Deferred capital gain income from installment sales and like-kind exchanges are taxable in the same year reported on the taxpayer's federal income tax return.

Flow through income or loss from an S corporation reported on federal Sch. D is not taxable. **Attach copies of federal Sch. K-1 (Form 1120S).**

Residents reporting capital gains or losses **must attach a copy of federal Schedule D and supporting schedule 8949.**

Excluded capital gains must be explained on the Exclusions and Adjustments to Capital Gains or (Losses) schedule.

#### Line 8 – Other Gains or (Losses)

Other gains or losses are taxable to the extent that they are taxable on the federal 1040. Other gains and losses realized while a resident are taxable regardless of where the property is located, except the portion of the gain or loss on property purchased prior to the inception of the Lansing Income Tax Ordinance.

Deferred other gains from installment sales and like-kind exchanges are taxable in the year recognized on the federal income tax return. Deferred gains **must be supported by attaching a copy of federal Form 6252 and/or Form 8824.**

Residents reporting other gains and losses **must attach a copy of federal Form 4797.**

Flow through income or loss from an S corporation reported on federal Form 4797 of a resident is not taxable. **Attach copies of federal Schedule K-1 (Form 1120S).**

Use the **Exclusions and Adjustments to Other Gains or (Losses)** schedule to compute exclusions and adjustments to other gains and losses reported on your federal income tax return.

#### Line 9 – IRA Distributions

In column A enter the IRA distributions reported on federal Form 1040 or Form 1040A. Premature IRA distributions (Form 1099-R, box 7, distribution code 1) and IRA distributions made to a decedent's beneficiary other than the decedent's spouse (Form 1099-R, box 7, distribution code 4) are **taxable**.

Exclude in column B, IRA distributions qualifying as retirement benefits: IRA distributions received after age 59½ or described by Section 72(t) (2)(A)(iv) of the IRC and all other excludible IRA distributions. The **Exclusions and Adjustments to IRA Distributions** schedule is used to document excluded IRA distributions.

#### Line 10 – Taxable Pension Distributions

Enter on line 10, column A, pension and annuities reported on federal Form 1040 or Form 1040A. Excluded pension and retirement benefits are reported on line 10, column B and explained on the **Exclusions and Adjustments to Pension Distributions** schedule.

Pension and retirement benefits from the following are **not** taxable:

1. Pension plans that define eligibility for retirement and set contribution and benefit amounts in advance;
2. Qualified retirement plans for the self-employed;
3. Distributions from a 401(k) or 403(b) plan attributable to employer contributions or attributable to employee contributions to the extent they result in matching contributions by the employer;
4. Benefits from any of the previous plans received on account of disability or as a surviving spouse if the decedent qualified for the exclusion at the time of death;
5. Benefits paid to an individual from a retirement annuity policy that has been annuitized and paid over the life of the individual.

Pension and retirement benefits from the following **are** taxable:

1. Premature pension plan distributions (those received prior to qualifying for retirement);
2. Amounts received from deferred compensation plans that let the employee set the amount to be put aside and do not set retirement age or requirements for years of service. These plans include, but are not limited to, plans under IRC Sections 401(k), 457 and 403(b):
  - Amounts received before the recipient could retire under the plan provisions, including amounts paid on separation, withdrawal or discontinuance of the plan; Amounts received as early retirement incentives, unless the incentives were paid from a pension trust;

3. Benefits paid from a retirement annuity policy other than annuitized benefits paid over the life of the individual are taxable to the same extent taxable under the Internal Revenue Code.

Report taxable pension and retirement income on line 10, column C.

#### Line 11 – Rental Real Estate, Royalties, S Corporations, Partnerships, Royalties, Estates, Trust, Etc.

All income reported on federal Schedule E may be taxable. A resident's share of an S corporation's flow through income is not taxable. Report this income on line 11, columns A.

#### Line 12 – Subchapter S Corporation Distributions

S corporation distributions received by a resident from the corporation's Accumulated Adjustments Account, Other Adjustments Account and/or the Shareholder's Undistributed Taxable Income Previously Taxed Account (federal Form 1120S, Schedule M-2, line 7) are income on a city return and are to be reported on this line. These distributions are found on federal Schedule K-1 (1120), line 20. Report these distributions on the Adjustments for Tax Option Corporation (like Subchapter S Corporation) Distributions schedule. Also **attach copies of federal Schedule K-1 (Form 1120S)**.

#### Line 13 – Farm Income (Or Loss)

Profit or loss from the operation of a farm is taxable as reported on the federal return regardless of where the farm is located. There are no exclusions. **Attach a complete copy of federal Schedule F.**

#### Line 14 – Unemployment Compensation

NOT TAXABLE. Exclude all. No explanation needed.

#### Line 15 – Social Security Benefits

NOT TAXABLE. Exclude all. No explanation needed.

#### Line 16 – Other Income

Other income reported on the resident's federal return is taxable except for income from recoveries related to federal itemized deductions from prior tax years. Report on this line a net operating loss carryover from the previous tax year. Complete report exclusions and adjustments on p. 2, using the Line 16 - **Exclusions and Adjustments to Other Income** schedule.

**Line 17 – Total Additions** Add lines 2 through 16.

#### Line 18 – Total Income

Add lines 1 through 16 of each column and enter amounts on line 18.

#### Line 19 – Deductions

Enter amount from Deductions schedule, page 2, line 7.

## NONRESIDENTS

#### NONRESIDENT INCOME SUBJECT TO TAX:

1. Compensation for work done or services performed in the city, which includes, but is not limited to, the following: salaries, wages, bonuses, commissions, fees, tips, incentive payments, severance pay, vacation pay and sick pay.
2. Net profits of from the operation of an unincorporated business, profession or other activity attributable to business activity conducted in Lansing, whether or not such business is located in Lansing.
3. Gains or losses from the sale or exchange of real or tangible personal property located in Lansing.
4. Net profits from the rental of real or tangible personal property located in Lansing.
5. Premature distributions from an Individual Retirement Account (IRA) where a deduction was claimed on a current or previous year's city income tax return.
6. Premature distributions from a pension plan attributable to work performed in Lansing.
7. Deferred compensation earned in Lansing before retirement.

#### Line 1 – Wages, Salaries, Tips, Etc.

All wages taxed on the federal return are to be reported on page 1, line 1, column A of the city return. All W-2 forms showing income earned in Lansing and or tax withheld for Lansing must be attached to the return.

Report on page 1, line 1, column B, the total excluded wages. All excluded wages must be documented on the Excludible Wages, Salaries, Tips, Etc. schedule and listed, by employer, on the Excluded

Wages schedule on page 2 of the tax form on line 1-10. On the Excludible Wages, Salaries, Tips, Etc. schedule, lines 7 and 8, list the reason the wages are excludible and the address of the work station where work was performed for the employer.

**Do not use box 18 of W-2 form to report taxable wages or to allocate wages: use box 1 wages only.** A separate wage allocation

must be completed for each employer. Wages are normally allocated using the actual number of days or hours worked in and outside the city during the tax year for an employer. Vacation time, sick time and holidays are not included in total days worked in arriving at the wage allocation percentage. Vacation pay, holiday pay, sick pay, bonuses, severance pay, etc. are taxable to same extent as normal earnings.

**100% Earned in Lansing.** All wages, salaries, tips, sick pay, bonuses, deferred compensation, severance pay, and other compensation (Form W-2, box 1) is taxable to nonresidents who worked 100% of the time in the city.

**Allocate Total Wages.** Nonresidents who performed only part of their services for an employer in the city must allocate their wages using the **W-2 form box 1 amount, not box 18.** Compute excludible wages using the Nonresident and Part-Year Resident Wage Allocation section of the Excludible Wages, Salaries, Tips, Etc. schedule.

**Wage Allocations on Commissions, Etc.** A nonresident salesperson paid on a commission basis or other results achieved should allocate wages based on commissions received or other results achieved attributable to efforts expended in Lansing. A nonresident insurance salesperson paid sales commissions and renewal commissions should allocate compensation on the following basis: Allocate commissions

from life, health, accident and vehicle (auto) insurance based on the location (residence) of the purchaser. Allocate commissions from group insurance based on the location of the group. Allocate commissions from fire and casualty insurance based on the location of the risk insured. Nonresidents working totally outside the city for an employer should exclude all of these wages.

**Line 2 – Interest**

NOT TAXABLE. Exclude all interest income. No explanation needed.

**Line 3 – Dividends**

NOT TAXABLE. Exclude all dividend income. No explanation needed.

**Line 4 – Taxable Refunds, Credits or Offsets**

NOT TAXABLE. Exclude all. No explanation needed.

**Line 5 – Alimony Received**

NOT TAXABLE. Exclude all. No explanation needed.

**Line 6 – Profit (Or Loss) from a Business, Etc.**

Profit (or loss) from the operation of a business or profession is taxable to the extent it results from work done, services rendered or other business activities conducted in Lansing. Report on page 1, line 6, column A, business income reported taxable on your federal return.

The Exclusions and Adjustments to Business Income schedule is used to exclude business income. The total excluded business income from line 5 of this schedule is also entered on page 1, line 6, column B. If a business operates both in and outside of the city, the taxable profit or loss is determined using the three factor Business Allocation formula.

Where no work is done, services rendered or other business activity is conducted in Lansing, the profit or loss is entirely excluded. Complete the Exclusions and Adjustments to Business Income schedule to exclude profit or loss from the operation of a business.

A Lansing net operating loss carryover from the previous tax year is reported on page 1, line 16, column C. See instructions for line 16.

**Line 7 – Capital Gains or Losses**

Capital gains or losses of a nonresident are included in taxable income to the extent the gains or losses are from property located in Lansing. Capital losses from property located in the city are allowed to the same extent they are allowed under the Internal Revenue Code. Unused capital losses may be carried over to future tax years. The capital loss carryover for Lansing may be different than the carryover for federal income tax purposes.

Deferred capital gain income from installment sales and like-kind exchange of property located in Lansing are taxable in the year recognized on the taxpayer's federal income tax return.

Flow through income or loss from an S corporation reported on a nonresident's federal Schedule D is excluded on the Exclusions and Adjustments to Capital Gains or (Losses) schedule **Attach copies of federal Schedule K-1 (Form 1120S).**

Use the Exclusions and Adjustments to Capital Gains or (Losses) schedule to compute exclusions and adjustments to capital gains. **NOTE:** A common error on a nonresident return is failure to complete the Exclusions and Adjustments schedule to exclude the capital loss carryover reported on the taxpayer's federal income tax return.

**Line 8 – Other Gains and Losses**

A nonresident's other gains and losses are included in taxable income to the extent the gains or losses are from property located in Lansing. Deferred other gains and losses from installment sales and like-kind exchanges of property located in the city are taxable in the year recognized on the taxpayer's federal income tax return. Deferred other gains must be supported by attaching a copy of federal Form 6252 and/or Form 8824.

Flow through income or loss from an S corporation reported on federal Form 4797 is excluded on the Exclusions and Adjustments to Other Gains and (Losses) schedule. **Attach copies of federal Schedule K-1 (Form 1120S).**

Nonresidents reporting other gains and losses **must attach a copy of federal Form 4797.** Use the Exclusions and Adjustments to Other Gains and Losses schedule to compute exclusions and adjustments to other gains and losses reported on the federal income tax return. On line 4 of the schedule enter the total excluded other gains or losses and also enter this total on page 1, line 8, column B.

**Line 9 – IRA Distributions**

That portion of a premature IRA distribution that was deducted from a city's taxable income in the current or a prior tax year (reported on Form 1099-R, box 7, distribution code 1) are taxable to a nonresident. IRA distributions received after age 59½ or described by Section 72(t)(2)(A)(iv) of the IRC are not taxable.

**Line 10 – Taxable Pension Distributions**

Premature pension plan distributions (those received by a nonresident prior to qualifying for retirement) are taxable to the same extent the normal wages from the employer are taxable.

A nonresident remaining employed by the particular employer in Lansing may not exclude amounts received from deferred compensation plans that let the employee set the amount to be put aside and do not set retirement age or requirements for years of service. These plans include, but are not limited to, plans under Sections 401(k), 457 and 403(b) of the Internal Revenue Code (IRC): Amounts received before the recipient could retire under the plan provisions, including amounts paid on separation, withdrawal or discontinuance of the plan. Amounts received as early retirement incentives, unless the incentives were paid from a pension trust. See Line 10 under "Residents" for additional information on nontaxable pension and retirement benefits.

Excludible pension distributions are listed on the Exclusions and Adjustments to Pension Income schedule. Enter the total excluded pension distributions on the last line of the schedule and also enter the amount on page 1, line 10, column B.

**Line 11 – Rental Real Estate, Royalties, Partnerships, S Corporations, Estates, Trusts, Etc.**

All income reported on the federal Schedule E that comes from business activity in Lansing or property located in Lansing is taxable to nonresidents. When an estate or trust has taxable income in the city, the estate or trust must file a return and pay tax on distributions to nonresidents and on undistributed taxable income.

The following income reported on federal Schedule E is excludable: income from business activity or property outside Lansing; S corporation flow through income or loss reported on Schedule E; and income from estates and trusts.

Explain all exclusions on the Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc. schedule. Enter the total of the exclusions and adjustments listed on this schedule on line 6 and also on page 1, line 11, column B.

**Line 12 – Subchapter S Corporation Distributions**

None of these distributions are taxable to a nonresident.

**Line 13 – Farm Income or (Loss)**

A nonresident's profit or loss from a farm are included in city income to the extent the profit or loss results from work done, services rendered or other activities conducted in Lansing. The portion of the profit or loss reported on the city return is determined by use of the three factor Farm Allocation Percentage formula. Where no work is done, services rendered or other business activity is conducted in Lansing, the entire farm profit or loss is excluded, using the Exclusions and Adjustments to Farm Income schedule.

Sales of crops at the produce market, any of the farmer's markets or a produce stand located in the city are Lansing business activity and subject to Lansing income tax.

**Line 14 – Unemployment Compensation**

NOT TAXABLE. Exclude all. No explanation needed.

**Line 15 – Social Security Benefits**

NOT TAXABLE. Exclude all. No explanation needed.

**Line 16 – Other Income**

Other income is taxable if it is from work performed or other activities conducted in Lansing. Use the Exclusions and Adjustments to Other Income schedule to document exclusions and adjustments. Report on this line a Lansing-related net operating loss carryover from previous year.

**Line 17 – Total Additions** Add lines 2 through 16

**Line 18 – Total Income**

Add lines 1 through 16 of each column and enter amounts on line 18.

**Line 19 – Total Deductions**

Enter amount from Deductions schedule, page 2, line 7. A nonresident's deductions are limited by the extent they relate to income taxable under the Lansing Income Tax Ordinance. Nonresidents must allocate deductions the same way related income is allocated. See Deductions schedule (page 2 instructions) for a list of allowable deductions.

INDIVIDUAL RETURN DUE APRIL 30, 2017

Taxpayer's SSN		Taxpayer's first name Initial Last name		<b>RESIDENCE STATUS</b>	
Spouse's SSN		If joint return spouse's first name Initial Last name		<input type="checkbox"/> Resident <input type="checkbox"/> Nonresident <input type="checkbox"/> Part-year resident Part-year resident - dates of residency (mm/dd/yyyy) From _____ To _____	
Mark (X) box if deceased <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse		Present home address (Number and street) Apt. no.		<b>FILING STATUS</b>	
Enter date of death on page 2, right side of the signature area		Address line 2 (P.O. Box address for mailing use only)		<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately. Enter spouse's SSN in Spouse's SSN box and Spouse's full name here.	
Mark box (X) below if form attached <input type="checkbox"/> Federal Form 1310 <input type="checkbox"/> Supporting Notes and Statements (Attachment 22)		City, town or post office State Zip code			
		Foreign country name Foreign province/county Foreign postal code		Spouse's full name if married filing separately	

ATTACH COPY OF PAGE 1 OF FEDERAL RETURN	ROUND ALL FIGURES TO NEAREST DOLLAR			
	INCOME (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)	Column A Federal Return Data	Column B Exclusions/Adjustments	Column C Taxable Income
1. Wages, salaries, tips, etc. (W-2 forms must be attached)	1	.00	.00	.00
2. Taxable interest	2	.00	.00	.00
3. Ordinary dividends	3	.00	.00	.00
4. Taxable refunds, credits or offsets of state and local income taxes	4	.00	.00	NOT TAXABLE
5. Alimony received	5	.00	.00	.00
6. Business income or (loss) (Attach copy of federal Schedule C)	6	.00	.00	.00
7. Capital gain or (loss) (Attach copy of fed. Sch. D) 7a. <input type="checkbox"/> Mark if federal Sch. D not required	7	.00	.00	.00
8. Other gains or (losses) (Attach copy of federal Form 4797)	8	.00	.00	.00
9. Taxable IRA distributions (Attach copy of Form(s) 1099-R)	9	.00	.00	.00
10. Taxable pensions and annuities (Attach copy of Form(s) 1099-R)	10	.00	.00	.00
11. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Attach copy of federal Schedule E)	11	.00	.00	.00
12. Subchapter S corporation distributions (Attach federal Sch. K-1)	12	NOT APPLICABLE	.00	.00
13. Farm income or (loss) (Attach copy of federal Schedule F)	13	.00	.00	.00
14. Unemployment compensation	14	.00	.00	NOT TAXABLE
15. Social security benefits	15	.00	.00	NOT TAXABLE
16. Other income (Attach statement listing type and amount)	16	.00	.00	.00
17. Total additions (Add lines 2 through 16)	17	.00	.00	.00
18. Total income (Add lines 1 through 16)	18	.00	.00	.00
19. Total deductions (Subtractions) (Total from page 2, Deductions schedule, line 7)	19			.00
20. Total income after deductions (Subtract line 19 from line 18)	20			.00
21. Exemptions (Enter the total exemptions, from Form L-1040, page 2, box 1h, in line 21a and multiply this number by \$600 and enter on line 21b)			21a <input type="checkbox"/> 21b	.00
22. Total income subject to tax (Subtract line 21b from line 20)	22			.00
23. Tax at (tax rate) (Multiply line 22 by Lansing resident tax rate of 1% (0.01) or nonresident tax rate of 0.5% (0.005) and enter tax on line 23b, or if using Schedule TC to compute tax, check box 23a and enter tax from Schedule TC, line 23d)			23a <input type="checkbox"/> 23b	.00
24. Payments and credits 24a <input type="checkbox"/> .00 Lansing tax withheld 24b <input type="checkbox"/> .00 Other tax payments (est, extension, or fwd, partnership & tax option corp) 24c <input type="checkbox"/> .00 Credit for tax paid to another city Total payments & credits 24d				.00
25. Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax 25a <input type="checkbox"/> .00 Interest 25b <input type="checkbox"/> .00 Penalty Total interest & penalty 25c				.00
<b>TAX DUE</b> 26. Amount you owe (Add lines 23b and 25c, and subtract line 24) MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF LANSING IF PAID ON LINE CREDITCARD/ELECTRONIC CHECK ENTER CONF # <input type="checkbox"/>			<b>PAY WITH RETURN</b> 26	.00
<b>OVERPAYMENT</b> 27. Tax overpayment (Subtract lines 23b and 25c from line 24d; choose overpayment options on lines 28 - 30) 27				.00
28. Amount of overpayment donated 28a <input type="checkbox"/> .00 Police Problem Solving 28b <input type="checkbox"/> .00 Hope Scholarship 28c <input type="checkbox"/> .00 Homeless Assistance Total donations 28d				.00
29. Amount of overpayment credited forward to 2017 Amount of credit to 2017 29				.00
30. Amount of overpayment refunded (Line 27 less lines 28d and 29) (For refund to be directly deposited to your bank account, mark refund box, line 31a, and complete line 31 c, d & e) Refund amount >> 30				.00
31. Direct deposit refund or Direct withdrawal payment 31a <input type="checkbox"/> Refund (direct deposit) 31c Routing number 31b <input type="checkbox"/> Pay Tax Due (direct withdrawal) 31d Account number 31e Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings				

Taxpayer's name

Taxpayer's SSN

EXEMPTIONS SCHEDULE

Form with fields for exemptions: 1a. You, 1b. Spouse, 1c. List Dependents, 1d. Check box if you can be claimed as a dependent on another person's tax return, 1e. Enter the number of boxes checked on lines 1a and 1b, 1f. Enter number of dependent children listed on line 1d, 1g. Enter number of other dependents listed on line 1d, 1h. Total exemptions (Add lines 1e, 1f and 1g; enter here and also on page 1, line 21a)

EXCLUDED WAGES AND TAX WITHHELD SCHEDULE (See instructions. Resident wages generally not excluded)

Table with columns: W-2 #, Col. A T or S, COLUMN B SOCIAL SECURITY NUMBER (Form W-2, box a), COLUMN C EMPLOYER'S ID NUMBER (Form W-2, box b), COLUMN D EXCLUDED WAGES (Attach Excluded Wages Sch), FAILURE TO ATTACH W-2 FORMS TO PAGE 1 WILL DELAY PROCESSING OF RETURN. WAGE INFORMATION STATEMENTS PRINTED FROM TAX PREPARATION SOFTWARE ARE NOT ACCEPTABLE., COLUMN E LANSING TAX WITHHELD (Form W-2, box 19), COLUMN F LOCALITY NAME (Form W-2, box 20). Includes a totals row at the bottom.

DEDUCTIONS SCHEDULE (See instructions; deductions allocated on the same basis as related income)

Table with columns: DEDUCTIONS, 1. IRA deduction (Attach copy of page 1 of federal return & evidence of payment), 2. Self-employed SEP, SIMPLE and qualified plans (Attach copy of page 1 of federal return), 3. Employee business expenses (See instructions and attach copy of federal Form 2106), 4. Moving expenses (Into Lansing area only) (Attach copy of federal Form 3903), 5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT. Attach copy of page 1 of federal return), 6. Renaissance Zone deduction (Attach Schedule RZ OF 1040), 7. Total deductions (Add line 1 through line 6, enter total here and on page 1, line 19)

ADDRESS SCHEDULE (Where taxpayer (T), spouse (S) or both (B) resided during year and dates of residency)

Table with columns: MARK T, S, B, List all residence (domicile) addresses (include city, state & zip code). Start with address used on last year's return. If the address on page 1 of this return is the same as listed on last year's return, print "Same." If no return filed last year, list reason. Continue listing this tax year's residence addresses. If address listed on page 1 of this return is in care of another person, enter current residence (domicile) address., FROM MONTH DAY, TO MONTH DAY

THIRD PARTY DESIGNEE

Do you want to allow another person to discuss this return with the Income Tax Office? Yes, complete the following No

Designee's name, Phone No., Personal identification number (PIN)

Under the penalty of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the preparer's declaration is based on all information of which preparer has any knowledge.

SIGN HERE TAXPAYER'S SIGNATURE - If joint return, both spouses must sign Date (MM/DD/YY) Taxpayer's occupation Daytime phone number If deceased, date of death

SPOUSE'S SIGNATURE Date (MM/DD/YY) Spouse's occupation If deceased, date of death

PREPARER'S SIGNATURE SIGNATURE OF PREPARER OTHER THAN TAXPAYER Date (MM/DD/YY) PTIN, EIN or SSN Preparer's phone no.

FIRM'S NAME (or yours if self-employed), ADDRESS AND ZIP CODE NACTP software number LNS16



Taxpayer's name	Taxpayer's SSN	2016 LANSING	
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**SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - L-1040, PAGE 1, LINES 23a AND 23b** **Attachment 1**

A part-year resident is required to complete and attach this schedule to the Lansing return:

Revised 11/01/2016

1. Box A to report dates of residency of the taxpayer and spouse during the tax year
2. Box B to report the former address of the taxpayer and spouse
3. Column A to report all income from their federal income tax return
4. Column B to report all income taxable on their federal return that is not taxable to Lansing
5. Column C to report income taxable as a resident and compute tax due on this income at the resident tax rate
6. Column D to report income taxable as a nonresident and compute tax due on this income at the nonresident tax rate

<b>A. PART-YEAR RESIDENCY PERIOD</b>	From	To	<b>B. PART-YEAR RESIDENT'S FORMER ADDRESS</b>
Taxpayer			Taxpayer
Spouse			Spouse

INCOME		Column A Federal Return Data	Column B Exclusions and Adjustments	Column C Taxable Resident Income	Column D Taxable Nonresident Income
1. Wages, salaries, tips, etc. (Attach Form(s) W-2)	1	.00	.00	.00	.00
2. Taxable interest	2	.00	.00	.00	NOT TAXABLE
3. Ordinary dividends	3	.00	.00	.00	NOT TAXABLE
4. Taxable refunds, credits or offsets	4	.00	.00	NOT APPLICABLE	NOT TAXABLE
5. Alimony received	5		.00	.00	.00
6. Business income or (loss) (Att. copy of fed. Sch. C)	6	.00	.00	.00	.00
7. Capital gain or (loss) (Att. copy of Sch. D)	7a				
			Mark if Sch. D not required		
	7b	.00	.00	.00	.00
8. Other gains or (losses) (Att. copy of Form 4797)	8	.00	.00	.00	.00
9. Taxable IRA distributions	9	.00	.00	.00	.00
10. Taxable pensions and annuities (Att. Form 1099-R)	10	.00	.00	.00	.00
11. Rental real estate, royalties, partnerships, S corps., trusts, etc. (Attach copy of fed. Sch. E)	11	.00	.00	.00	.00
12. Subchapter S corporation distributions (Attach federal Sch. K-1)	12	.00	.00	.00	.00
13. Farm income or (loss) (Att. copy of fed. Sch. F)	13	.00	.00	.00	.00
14. Unemployment compensation	14	.00	.00	NOT APPLICABLE	NOT TAXABLE
15. Social security benefits	15	.00	.00	NOT APPLICABLE	NOT TAXABLE
16. Other income (Att. statement listing type and amt)	16	.00	.00	.00	.00
17. Total additions (Add lines 2 through 16)	17	.00	.00	.00	.00
18. Total income (Add lines 1 through 16)	18	.00	.00	.00	.00

**DEDUCTIONS SCHEDULE** See instructions. Deductions must be allocated on the same basis as related income.

1. IRA deduction (Attach copy of page 1 of federal return & evidence of payment)	1	.00	.00	.00	.00
2. Self-employed SEP, SIMPLE and qualified plans (Attach copy of page 1 of fed. return)	2	.00	.00	.00	.00
3. Employee business expenses (See instructions & att. copy of fed. Form 2106)	3			.00	.00
4. Moving expenses (Into Lansing area only) (Attach copy of federal Form 3903)	4	.00	.00	.00	.00
5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT. (Att. copy of page 1 of fed. return)	5	.00	.00	.00	.00
6. Renaissance Zone deduction (Att. Sch. RZ)	6			.00	.00
19. Total deductions (Add lines 1 through 6)	19			.00	.00
20a. Total income after deductions (Subtract line 19 from line 18)	20a			.00	.00
20b. Losses transferred between columns C and D (If line 20a is a loss in either column C or D, see instructions)	20b			.00	.00
20c. Total income after adjustment (Line 20a less line 20b)	20c			.00	.00
21. Exemptions (Enter the number of exemptions from Form L-1040, page 2, box 1h, on line 21a; multiply line 21a by \$600; and enter the result on line 21b) (If the amount on line 21b exceeds the amount of resident income on line 20c, enter unused portion (line 21b less line 20c) on line 21c)	21a			.00	
	21b				
	21c				.00
22a. Total income subject to tax as a resident (Subtract line 21b from line 20c; if zero or less, enter zero)	22a			.00	
22b. Total income subject to tax as a nonresident (Subtract line 21c from line 20c; if zero or less, enter zero)	22b				.00
23a. Tax at resident rate (MULTIPLY LINE 22a BY 1.0% (0.01), THE RESIDENT TAX RATE)	23a			.00	
23b. Tax at nonresident rate (MULTIPLY LINE 22b BY 0.5% (0.005), THE NONRESIDENT TAX RATE)	23b				.00
23c. Total tax (Add lines 23a and 23b) (ENTER HERE AND ON FORM L-1040, PAGE 1, LINE 23b, AND PLACE A MARK (X) IN BOX 23a OF FORM L-1040)	23c			.00	

Taxpayer's name	Taxpayer's SSN	<b>2016 LANSING</b>	
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**WAGES AND EXCLUDIBLE WAGES SCHEDULE - L-1040, PAGE 1, LINE 1, COLUMN B** **Attachment 2-1**  
*All W-2 forms must be attached to page 1 of the return* Revised 11/01/2016

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7; 1040A, line 7; or 1040EZ, line 1). Excludible wages for each employer are also reported on Form L-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form L-1040, page 1, line 1, column B.

<b>WAGES, ETC.</b>	Employer (or source) 1		Employer (or source) 2		Employer (or source) 3	
1. Employer's ID number (W-2, box b) or source's ID Number if available						
2. Employer's name (Form W-2, box c) or source's name						
3. SSN from Form W-2, box a						
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
5. Dates of employment during tax year	From	To	From	To	From	To
6. Mark (X) box if you work at multiple locations in and out of the Lansing	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there; include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)						
8. Wages, tips, other compensation (Form W-2, Box 1)						
9. Wages not included in Form W-2, box 1 (See instructions)						
10. Code for wage type reported on line 9						

<b>NONRESIDENT WAGE ALLOCATION</b>	Employer (or source) 1		Employer (or source) 2		Employer (or source) 3	
For use by nonresidents or part-year residents who worked both in and outside of the Lansing for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in Lansing while a nonresident (use only wages and days worked while a nonresident for computations). Nonresidents working all of their work time for an employer in the Lansing should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.						
11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)						
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside of Lansing						
13. Actual number of days or hours worked (Line 11 less line 12)						
14. Enter actual number of days or hours worked in Lansing						
15. Percentage of days or hours worked in Lansing (Line 14 divided by line 13; default is 100%)	%		%		%	
16. Wages earned in Lansing (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)						

<b>EXCLUDIBLE WAGES</b>	Employer (or source) 1		Employer (or source) 2		Employer (or source) 3	
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)						
18. Enter resident excludible wages						
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by Lansing						
20. Total excludible wages (Line 17 plus line 18; Enter here and on L-1040, page 2, Excluded Wages schedule)						
21. Total taxable wages (Line 8 plus line 9 less line 20)						
22. Total wages (Add lines 8 and 9 for all employers and other sources; must equal amount reported on Form L-1040, page 1, line 1, column A; Part-year residents must equal amount reported on Schedule TC, line 1, column A)						
23. Total excludible wages from all employers and other sources (Add line 20 for all columns; enter here and also on Form L-1040, page 1, line 1, column B; part-year residents enter here and on Schedule TC, line 1, column B))						
24. Total taxable wages from all employers and other sources (Line 22 less line 23); enter here and also on Form L-1040, page 1, line 1, column C; part-year residents enter here and allocate on Schedule TC, line 1, between columns C and D)						

**FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.**

Taxpayer's name	Taxpayer's SSN	<b>2016 LANSING</b>	
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**WAGES AND EXCLUDIBLE WAGES SCHEDULE - L-1040, PAGE 1, LINE 1, COLUMN B** **Attachment 2-2**  
*All W-2 forms must be attached to page 1 of the return* Revised 11/01/2016

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7; 1040A, line 7; or 1040EZ, line 1). Excludible wages for each employer are also reported on Form L-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form L-1040, page 1, line 1, column B.

<b>WAGES, ETC.</b>	<b>Employer (or source) 4</b>	<b>Employer (or source) 5</b>	<b>Employer (or source) 6</b>
1. Employer's ID number (W-2, box b) or source's ID Number if available			
2. Employer's name (Form W-2, box c) or source's name			
3. SSN from Form W-2, box a			
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Dates of employment during tax year	From <input type="text"/> To <input type="text"/>	From <input type="text"/> To <input type="text"/>	From <input type="text"/> To <input type="text"/>
6. Mark (X) box if you work at multiple locations in and out of the Lansing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there; include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)			
8. Wages, tips, other compensation (Form W-2, Box 1)			
9. Wages not included in Form W-2, box 1 (See instructions)			
10. Code for wage type reported on line 9			

**NONRESIDENT WAGE ALLOCATION** **Employer (or source) 4**      **Employer (or source) 5**      **Employer (or source) 6**

For use by nonresidents or part-year residents who worked both in and outside of the Lansing for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in Lansing while a nonresident (use only wages and days worked while a nonresident for computations). Nonresidents working all of their work time for an employer in the Lansing should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.

11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)			
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside of Lansing			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in Lansing			
15. Percentage of days or hours worked in Lansing (Line 14 divided by line 13; default is 100%)	%	%	%
16. Wages earned in Lansing (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)			

<b>EXCLUDIBLE WAGES</b>	<b>Employer (or source) 4</b>	<b>Employer (or source) 5</b>	<b>Employer (or source) 6</b>
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)			
18. Enter resident excludible wages			
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by Lansing			
20. Total excludible wages (Line 17 plus line 18; Enter here and on L-1040, page 2, Excluded Wages schedule)			
21. Total taxable wages (Line 8 plus line 9 less line 20)			

**FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.**

Taxpayer's name	Taxpayer's SSN	<b>2016 LANSING</b>	
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**WAGES AND EXCLUDIBLE WAGES SCHEDULE - L-1040, PAGE 1, LINE 1, COLUMN B** **Attachment 2-3**  
*All W-2 forms must be attached to page 1 of the return* Revised 11/01/2016

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7; 1040A, line 7; or 1040EZ, line 1). Excludible wages for each employer are also reported on Form L-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form L-1040, page 1, line 1.

<b>WAGES, ETC.</b>	Employer (or source) 7	Employer (or source) 8	Employer (or source) 9
1. Employer's ID number (W-2, box b) or source's ID Number if available			
2. Employer's name (Form W-2, box c) or source's name			
3. SSN from Form W-2, box a			
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Dates of employment during tax year	From <input type="text"/> To <input type="text"/>	From <input type="text"/> To <input type="text"/>	From <input type="text"/> To <input type="text"/>
6. Mark (X) box if you work at multiple locations in and out of the Lansing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there; include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)			
8. Wages, tips, other compensation (Form W-2, Box 1)			
9. Wages not included in Form W-2, box 1 (See instructions)			
10. Code for wage type reported on line 9			

<b>NONRESIDENT WAGE ALLOCATION</b>	Employer (or source) 7	Employer (or source) 8	Employer (or source) 9
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For use by nonresidents or part-year residents who worked both in and outside of the Lansing for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in Lansing while a nonresident (use only wages and days worked while a nonresident for computations). Nonresidents working all of their work time for an employer in the Lansing should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.

11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)			
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside of Lansing			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in Lansing			
15. Percentage of days or hours worked in Lansing (Line 14 divided by line 13; default is 100%)	%	%	%
16. Wages earned in Lansing (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)			

<b>EXCLUDIBLE WAGES</b>	Employer (or source) 7	Employer (or source) 8	Employer (or source) 9
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)			
18. Enter resident excludible wages			
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by Lansing			
20. Total excludible wages (Line 17 plus line 18; Enter here and on L-1040, page 2, Excluded Wages schedule)			
21. Total taxable wages (Line 8 plus line 9 less line 20)			

**FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.**

L-1040PV

LANSING  
INCOME TAX RETURN PAYMENT VOUCHER

2016 RET RPV

Taxpayer Name:

Social Security No:

Due on or Before: 4/30/2017, due date of 2016 return\*

Payment: \$

Payment Method: Make payment by check or money order payable to "City of Lansing." Include your social security number, daytime phone number, and "2016 L-1040PV" on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of Lansing. Not all cities accept credit card or direct debit payments.

Paying with Return: This payment voucher is not used when including payment with your tax return. When paying with your return, place the payment on top of the return in the envelope. Do not attach the check to the return.

Address for Payment: City of Lansing Income Tax Division  
PO Box 40752  
Lansing, MI 48901

\* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Taxpayer Records: Amount Paid: \_\_\_\_\_  
Check Number: \_\_\_\_\_  
Date Mailed: \_\_\_\_\_

Revised: 11/01/2016

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

L-1040PV

LANSING  
INCOME TAX RETURN PAYMENT VOUCHER

Revised: 11/01/2016

2016 RET RPV

Mail To: Lansing Income Tax Division  
PO Box 40752  
Lansing, MI 48901

NACTP #   
EFIN #

Taxpayer's first name, initial, last name		Taxpayer's SSN	
If joint return spouse's first name, initial, last name		If joint payment, spouse's SSN	
Present home address (Number and street) Apt. no.		{2D Barcode of scan line data}	
Address line 2 (P.O. Box address for mailing use only)			
City, town or post office	State Zip code		
Foreign country name, province/county, postal code		Amount of tax, interest and penalty you are paying by check or money order	Round to nearest dollar .00

2017 CITY OF LANSING ESTIMATED INCOME TAX  
FORM L-1040ES  
FOR INDIVIDUALS, CORPORATIONS AND PARTNERSHIPS  
INSTRUCTIONS FOR LANSING ESTIMATED INCOME TAX

**WHO MUST MAKE ESTIMATED PAYMENTS**

- A. **INDIVIDUALS AND UNINCORPORATED BUSINESSES:** Every resident or non-resident who expects taxable income, from which the Income Tax will not be withheld, must file an Estimated Tax. An estimate is not required if the estimated tax, Line 7 of the Worksheet for Estimated Income Tax, is one hundred dollars (\$100.00) or less. A husband and wife may file a joint Estimate.
- B. **CORPORATION:** Every corporation subject to the tax on all or part of its net profits must file Estimated Income Tax. An Estimate is not required from a corporation if the estimated tax, Line 7 of the Worksheet for Estimated Income Tax, is two hundred fifty dollars (\$250.00) or less.
- C. **PARTNERSHIPS:** A partnership whose partners are subject to tax on all or part of their distributive share of net profit may file a Estimated Income Tax, and the partners will not be required to file individual estimated tax unless they have other income on which the Lansing Income Tax is expected to exceed one hundred dollars (\$100.00). The names, addresses and social security numbers of the partners on whose behalf the estimate is filed shall be shown on an attached schedule.

**WHEN TO FILE THE ESTIMATE AND PAY THE TAX**

- A. **CALENDAR YEAR TAXPAYERS**
  - 1) **FILING:** If you need an extension and your four (4) quarterly estimated payments do not cover, at 100% of your tax, an additional payment must be made with the extension
  - 2) **PAYMENT:** The estimated tax must be paid in four (4) equal installments on or before April 30, 2017 June 30, 2017, September 30, 2017 and January 31, 2018.
- B. **FISCAL YEAR TAXPAYERS**
  - 1) **FILING:** If you need an extension and your four (4) quarterly estimated payments do not cover 100% of your tax, an additional payment must be made with the extension.
  - 2) **Payment must be made with the extension. PAYMENTS:** The estimated tax must be paid in full in four (4) equal installments on or before April 30, June 30, September 30, and January 31, or on or before the 4<sup>th</sup>, 6<sup>th</sup>, 9<sup>th</sup> and 13<sup>th</sup> month after the beginning of the taxable fiscal year.

\*If the due date falls on a Saturday, Sunday or legal holiday, the due date is extended to the next day which is not a Saturday, Sunday or legal holiday.

**INCOME SUBJECT TO LANSING INCOME TAX**

- A. **RESIDENTS:** All salaries, wages, bonuses, commissions and other compensation, net profit from a business or profession, net rental income, capital gains less capital losses, dividend income, interest income, income from estates and trusts, and other income.
- B. **NON-RESIDENTS:** Salaries, wages, bonuses, commissions and other compensation for services rendered or work performed in Lansing; Net rental income from property in Lansing; Net profits from a business, profession or other activity to the extent that it is from work done, services rendered or activity conducted in Lansing; Capital gains less capital losses from the sale of real or tangible personal property located in Lansing. The ordinance and regulations should be reviewed if you have a question concerning the allocation of income earned in Lansing.

**HOW TO FILE**

- A. Your annual return for the preceding year may be used as the basis for computing your estimated tax for the current year.
- B. You may use the same figure used for estimating your federal income tax adjusted to exclude any income or deductions not taxable or permissible under the Lansing Income Tax Ordinance,

**WITHHOLDING TAX CREDITS AND OTHER CREDITS (Line 5)**

- A. **WITHHOLDING TAX CREDITS:** You may subtract from your estimated Lansing Income Tax (Line 4), the amount of Lansing income tax expected to be withheld.
  
- B. **INCOME TAX PAID TO ANOTHER CITY:** If you are a resident of Lansing and pay income tax to another city on income earned outside of Lansing you may subtract from your estimate of Lansing income tax the amount of income tax expected to be paid to the other city. This credit may not exceed the amount of tax assessable under the Lansing Income Tax Ordinance on the same amount of income of a non-resident. (Worksheet Line 6)
  
- C. **INCOME TAX PAID BY PARTNERSHIPS:** If you are a member of a partnership which elects to file a return and pay the tax on behalf of the partners, you may subtract, from your estimate of Lansing Income Tax, the amount of tax expected to be paid by the partnership for your distributive share of net profits. (Worksheet Line 6)

**AMENDED ESTIMATED TAX:** if you have filed an estimated tax voucher and find that your estimated tax is substantially increased or decreased as a result of a change in your income or exemptions, you may amend your estimate at the time of making a quarterly payment:.

**PENALTIES AND INTEREST:** If the total amount of tax withheld and estimated tax paid is less than seventy percent (70%) of the final tax due, interest and penalties may be charged.

**FORMS OR INFORMATION:** Forms or information may be obtained in 3 ways.

1. Visit our website at [www.lansingmi.gov](http://www.lansingmi.gov)
2. Visit us at the Income Tax Office located on 1<sup>st</sup> floor City Hall.
3. Phone us at (517) 483-4114.

**NOTE: FILING ESTIMATED TAX DOES NOT EXCUSE THE TAXPAYER FROM FILING AN ANNUAL RETURN EVEN THOUGH THERE IS NO CHANGE IN THE ESTIMATED TAX LIABILITY.**

\*If the due date falls on a Saturday, Sunday or legal holiday, the due date is extended to the next day which is not a Saturday, Sunday or legal holiday.

**WORKSHEET FOR 2017 ESTIMATED INCOME TAX**

**(KEEP FOR YOUR RECORDS)**

**2017 PAYMENT RECORD**

1. TOTAL LANSING INCOME EXPECTED IN 2017 (See Instructions)	\$	VOUCHER	DATE	CHECK NUMBER	TAX PAID
2. EXEMPTIONS (\$600 for each exemption; Does not apply to corporations)	\$	1			\$
3. ESTIMATED LANSING TAXABLE INCOME (Line 1 less Line 2)	\$	2			\$
4. ESTIMATED LANSING INCOME TAX BEFORE CREDITS (Non-resident individuals enter . 5% of Line 3, All other taxpayers enter 1.0% of Line 3)	\$	3			\$
5. AMOUNT OF LANSING TAX TO BE WITHHELD	\$	4			\$
6. AMOUNT OF OTHER CREDITS	\$	TOTAL PAID			\$
7. ESTIMATED LANSING INCOME TAX DUE (Line 4 less Lines 5 and 6)	\$				

L-1040ES

LANSING
ESTIMATED INCOME TAX PAYMENT VOUCHER
FIRST QUARTER - PAYMENT DUE APRIL 30, 2017

2017 EST 01Q

Taxpayer Name: [ ]

Social Security No: [ ]

Due on or Before: 4/30/2017, for tax year 2017\*

Payment: \$ [ ]

Payment Method: Make payment by check or money order payable to "City of Lansing." Write your social security number, daytime phone number, and "2017 L-1040ES" on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of Lansing. Not all cities accept credit card or direct debit payments.

Additional Information: The spouse of the joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as

Address for Payment: City of Lansing Income Tax Division
PO Box 40756
Lansing, MI 48901

\* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Taxpayer Records: Amount Paid: [ ]
Check Number: [ ]
Date Mailed: [ ]

Revised: 11/01/2016

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

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L-1040ES

LANSING
FIRST QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER

2017 EST 01Q

Mail To: Lansing Income Tax Division
PO Box 40756
Lansing, MI 48901

Revised: 11/01/2016

ESTIMATED PAYMENT VOUCHER 1

Due Date: 04/30/2017

Form with fields for NACTP #, EFIN #, Taxpayer's first name, Taxpayer's SSN, Joint return spouse's first name, Joint payment, spouse's SSN, Present home address, Address line 2, City, town or post office, State, Zip code, Foreign country name, Amount of estimated tax, Round to nearest dollar.



L-1040ES

LANSING
ESTIMATED INCOME TAX PAYMENT VOUCHER
SECOND QUARTER - PAYMENT DUE JUNE 30, 2017

2017 EST 02Q

Taxpayer Name: [ ]

Social Security No: [ ]

Due on or Before: 6/30/2017, for tax year 2017\*

Payment: \$ [ ]

Payment Method: Make payment by check or money order payable to "City of Lansing." Write your social security number, daytime phone number, and "2017 L-1040ES" on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of Lansing. Not all cities accept credit card or direct debit payments.

Additional Information: The spouse of the joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as

Address for Payment: City of Lansing Income Tax Division
PO Box 40756
Lansing, MI 48901

\* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Taxpayer Records: Amount Paid: \_\_\_\_\_
Check Number: \_\_\_\_\_
Date Mailed: \_\_\_\_\_

Revised: 11/01/2016

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

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L-1040ES

LANSING
SECOND QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER

2017 EST 02Q

Mail To: Lansing Income Tax Division
PO Box 40756
Lansing, MI 48901

Revised: 11/01/2016

ESTIMATED PAYMENT VOUCHER 2

Due Date: 06/30/2017

Form with fields for NACTP #, EFIN #, Taxpayer's first name, Taxpayer's SSN, Joint return spouse's first name, Joint payment, spouse's SSN, Present home address, Address line 2, City, town or post office, State, Zip code, Foreign country name, Amount of estimated tax, Round to nearest dollar.

L-1040ES

LANSING  
ESTIMATED INCOME TAX PAYMENT VOUCHER  
THIRD QUARTER - PAYMENT DUE SEPTEMBER 30, 2017

2017 EST 03Q

Taxpayer Name:

Social Security No:

Due on or Before: 9/30/2017, for tax year 2017\*

Payment: \$

Payment Method: Make payment by check or money order payable to "City of Lansing." Write your social security number, daytime phone number, and "2017 L-1040ES" on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of Lansing. Not all cities accept credit card or direct debit payments.

Additional Information: The spouse of the joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as

Address for Payment: City of Lansing Income Tax Division  
PO Box 40756  
Lansing, MI 48901

\* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Taxpayer Records: Amount Paid: \_\_\_\_\_  
Check Number: \_\_\_\_\_  
Date Mailed: \_\_\_\_\_

Revised: 11/01/2016

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

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L-1040ES

LANSING  
THIRD QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER

2017 EST 03Q

Mail To: Lansing Income Tax Division  
PO Box 40756  
Lansing, MI 48901

Revised: 11/01/2016

ESTIMATED PAYMENT VOUCHER 3

Due Date: 09/30/2017

NACTP # <input type="text"/>			
EFIN # <input type="text"/>			
Taxpayer's first name, initial, last name		Taxpayer's SSN	
If joint return spouse's first name, initial, last name		If joint payment, spouse's SSN	
Present home address (Number and street) Apt. no.		{2D Barcode of scan line data}	
Address line 2 (P.O. Box address for mailing use only)			
City, town or post office	State		
Foreign country name, province/county, postal code		Amount of estimated tax you are paying by check or money order	Round to nearest dollar .00

L-1040ES

LANSING  
ESTIMATED INCOME TAX PAYMENT VOUCHER  
FOURTH QUARTER - PAYMENT DUE JANUARY 31, 2018

2017 EST 04Q

Taxpayer Name:

Social Security No:

Due on or Before: 1/31/2018, for tax year 2017\*

Payment: \$

Payment Method: Make payment by check or money order payable to "City of Lansing." Write your social security number, daytime phone number, and "2017 L-1040ES" on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of Lansing. Not all cities accept credit card or direct debit payments.

Additional Information: The spouse of the joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as

Address for Payment: City of Lansing Income Tax Division  
PO Box 40756  
Lansing, MI 48901

\* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Taxpayer Records: Amount Paid: \_\_\_\_\_  
Check Number: \_\_\_\_\_  
Date Mailed: \_\_\_\_\_

Revised: 11/01/2016

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

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L-1040ES

LANSING  
FOURTH QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER

Revised: 11/01/2016

2017 EST 04Q

Mail To: Lansing Income Tax Division  
PO Box 40756  
Lansing, MI 48901

NACTP #   
EFIN #

Due Date: 01/31/2018

Taxpayer's first name, initial, last name		Taxpayer's SSN			
If joint return spouse's first name, initial, last name		If joint payment, spouse's SSN			
Present home address (Number and street) Apt. no.		{2D Barcode of scan line data}			
Address line 2 (P.O. Box address for mailing use only)					
City, town or post office	State				
Foreign country name, province/county, postal code		Amount of estimated tax you are paying by check or money order	Round to nearest dollar		
			.00		