

Taxpayer's name	Taxpayer's SSN	2011 Lansing
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EXCLUDIBLE WAGES, SALARIES, TIPS, ETC. - L-1040, PAGE 1, LINE 1, COLUMN B

A copy of each W-2 form must be attached to front of Form L-1040 to substantiate total wages and city tax withheld. Use this form to provide details for all wages, etc., excluded from income reported on Form L-1040, page 1, line 1, column A. If more than 4 employers with excluded wages, etc., add additional pages of this schedule.

Revised: 11/10/2011

	Employer 1		Employer 2		Employer 3		Employer 4	
1. Employer's ID Number. (Form W-2, box b)								
2. Employer's name. (Form W-2, box c)								
3. Enter T for taxpayer's or S for Spouse's employer and enter Social Security Number from Form W-2, box a.								
4. Dates of employment during tax year.	From	To	From	To	From	To	From	To
5. Resident excludible wages (Normally not excludible; enter here and also on L-1040, page 2, Excluded Wages Schedule)								
6. Nonresident excludible wages (Enter here and also on Form L-1040, page 2, Excluded Wages Schedule)								
7. Reason excludible wages (line 6) are not taxable.								
8. Street address of work station. (Where you actually work)								
9. City deductible employee business expenses.								
10. Total excludible wages from all employers. (Add lines 5 and 6 for all columns) (Enter here and also on page 1, line 1, Column B) (Part-year residents enter here and on Schedule TC, column B)								

NONRESIDENT AND PART-YEAR RESIDENT WAGE ALLOCATION

For use by nonresidents or part-year residents who worked both in and outside of the city for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use wage allocation to determine wages earned in city while a nonresident; use only wages and days worked while a nonresident for computations.

NONRESIDENT WAGE ALLOCATION	Employer 1	Employer 2	Employer 3	Employer 4
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.				
13. Actual number of days or hours worked. (Line 11 less line 12)				
14. Enter actual number of days or hours worked in city.				
15. Percentage of days or hours worked in city. (Line 14 divided by line 13; default is 100%)	%	%	%	%
16. Form W-2, Box 1, Wages, tips, other compensation.				
17. Wages earned in city. (Line 16 times line 15)				
18. Excludible wages from employer. (Line 16 less Line 17)				

EXCLUDIBLE INTEREST INCOME - L-1040, PAGE 1, LINE 2, COLUMN B

Revised 10/21/2011

Nonbusiness interest income of a nonresident individual is totally excluded.

1. Interest from federal obligations	.00
2. Interest from Subchapter S corporations (Attach Schedule K-1)	.00
3. Other excludible interest income (Attach detailed explanation)	.00
4. Excludible interest income (Enter total here and on page 1, line 2, column B)	.00

EXCLUDIBLE DIVIDEND INCOME - L-1040, PAGE 1, LINE 3, COLUMN B

Revised 10/21/2011

Dividend income of a nonresident individual is totally excluded.

1. Dividends from federal obligations	.00
2. Dividends from Subchapter S corporations (Attach Schedule K-1)	.00
3. Other excludible dividend income (Attach detailed explanation)	.00
4. Excludible dividend income (Enter total here and on page 1, line 3, column B)	.00

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EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAIN OR (LOSS) - L-1040, PAGE 1, LINE 7, COLUMN B Revised: 10/14/2011

Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to capital gains or (losses)	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Capital gain or (loss) on property located outside of city	NOT EXCLUDIBLE	.00
2. Capital gain or (loss) on securities issued by U.S. Government	.00	EXCLUDIBLE ON LINE 1
3. Portion of capital gain or (loss) from property owned prior to Ordinance inception (For residents on all such property; for nonresidents only on property located in city.) (Attach a schedule that identifies and shows the calculation for each.)	.00	.00
4. Capital gain or (loss) from Sub. S corporations (See instructions; not allowed for residents of Lansing or Lansing.) (Attach schedule.)	.00	.00
5. Adjustment for capital loss carryover from period prior to residency (A resident is not allowed to claim a capital loss carryover from property sold prior to their date of residency.)	.00	NO ADJUSTMENT ALLOWED
6. Adjustment for difference between federal and city's capital loss carryover from prior year (The city's capital loss carryover is usually different from the amount reported on federal return; an adjustment must be made for this difference.)	.00	.00
7. Adjustment to limit capital loss to \$3,000 for tax year	.00	.00
8. Total exclusions and adjustments to capital gains or (losses) (Enter total here and on Form L-1040, page 1, line 7, column B)	.00	.00

Attach copy of federal Schedule D and all supporting schedules to return.
Deferred gains from sales of property located in city or property sold while a resident of city are taxable when reported on federal return.

EXCLUSIONS AND ADJUSTMENTS TO IRA DISTRIBUTIONS - L-1040, PAGE 1, LINE 9, COLUMN B Revised: 10/12/2011

List all IRA distributions reported as taxable on federal return

Enter T for taxpayer or S for Spouse	Payer's federal ID Number	Payer's name	Federally taxable IRA distributions	Distribution Code (Form 1099-R, box 7)	Excludible IRA distributions
			.00		.00
			.00		.00
			.00		.00
			.00		.00
Total federally taxable IRA distributions (Add lines above for this column. Amount should equal the amount reported on Form L-1040, page 1, line 9, column A)			.00		
Total excludible IRA distributions (Enter here and also on Form L-1040, page 1, line 9, column B)					.00

EXCLUSIONS AND ADJUSTMENTS TO PENSIONS AND ANNUITIES - L-1040, PAGE 1, LINE 10, COLUMN B Revised: 10/12/2011

List pension distributions reported as taxable on federal return

Enter T for taxpayer or S for Spouse	Payer's federal ID Number	Payer's name	Kind of pension distribution (employer's pension plan, 401k plan, 457 plan, etc.)	Federally taxable pension distributions	Distribution Code (Form 1099-R, box 7)	Excludible pension distributions
				.00		.00
				.00		.00
				.00		.00
				.00		.00
Total federally taxable pension distributions (Add lines above for this column. Amount should equal the amount reported on Form L-1040, page 1, line 10, column A)				.00		
Total excludible pension distributions (Enter here and also on Form L-1040, page 1, line 10, column B)						.00

EXCLUSIONS AND ADJUSTMENTS TO OTHER INCOME - L-1040, PAGE 1, LINE 16, COLUMN B Revised: 10/21/2011

Residents and nonresidents use this schedule to report exclusions and adjustments to other income

SOURCE OF INCOME	FEDERAL I.D. #	NATURE OF INCOME	RESIDENT COLUMN	NONRESIDENT COLUMN
1.			.00	.00
2.			.00	.00
3.			.00	.00
4. Total adjustments and exclusions to other income (Add lines 1 through 3 and enter totals here and on Form L-1040, page 1, line 16, column B; Part-year residents enter totals on Form L-1040TC, line 16, column B)			.00	.00

Attach an explanation of and calculation for any reported federal and city Net Operating Loss deduction.
Attach an explanation for each item reported and excluded on the Other Income line.
Add lines as needed - This instruction is not part of the schedule

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EXCLUSIONS AND ADJUSTMENTS TO BUSINESS INCOME OR LOSS - L-1040, PAGE 1, LINE 6, COLUMN B Revised: 10/12/2011

Nonresidents use this schedule to compute excludible business income reported on federal Schedule C that is from business activity outside the city

BUSINESS INCOME	BUSINESS # 1	BUSINESS # 2	BUSINESS # 3	BUSINESS # 4
1. Net profit (or loss) from business or profession	.00	.00	.00	.00
2. Business allocation percentage (For each separate business compute the business allocation percentage using the Business Allocation Formula below and enter it here)	%	%	%	%
3. Allocated net profit (loss) (For each column, multiply line 1 by line 2)	.00	.00	.00	.00
4. Excludible net profit (loss) (For each column, subtract line 3 from line 1)	.00	.00	.00	.00
5. Total excludible net profit (loss) (Add amounts on line 4 of each column; enter here and on Form L-1040, page 1, line 6, column B)				.00

BUSINESS #

BUSINESS ALLOCATION FORMULA WORKSHEET	COLUMN 1 EVERYWHERE	COLUMN 2 IN CITY	COLUMN 3 PERCENTAGE (Column 2 divided by column 1)
1. Average net book value of real and tangible personal property	.00	.00	
2. Gross rents paid on real property multiplied by 8	.00	.00	
3. Total property	.00	.00	%
4. Total wages, salaries and other compensation of all employees	.00	.00	%
5. Gross receipts from sales made or services rendered	.00	.00	%
6. Total percentages (Add the percentages computed in column 3)			%
7. Business allocation percentage (Divide line 6 by the number of apportionment factors used)			%

Attach a copy of each Federal Schedule C.
 Attach a separate Business Allocation Formula calculation for each separate federal Schedule C if allocating income of a business.
 Note: In determining the average percentage, if a factor does not exist, you must divide the total of the percentages by the number of factors used.
 Note: If you are authorized to use a special formula, attach a copy of the administrator's approval letter and attach a schedule detailing calculation.
 Note: Net operating loss from prior year is reported on Line 16, Other income.

EXCLUSIONS AND ADJUSTMENTS TO OTHER GAINS OR (LOSSES) - L-1040, PAGE 1, LINE 8, COLUMN B Revised 10/12/2011

Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to other gains or (losses)	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Other gains or (losses) on property located outside of city	NOT EXCLUDIBLE	.00
2. Portion of other gains or (losses) from property owned prior to effective date of tax for city (For residents on all such property; for nonresidents only on property located in City.) (Attach a schedule that identifies and shows the calculation for each.)	.00	.00
3. Other gains or (losses) from Sub. S corporations	NOT EXCLUDIBLE	.00
4. Total excludible other gains and losses	.00	.00

Deferred gains from sales of property located in city or property sold while a resident of city are taxable when reported on federal return.
 Attach a copy of federal Form 4797 and all supporting schedules to return to explain.

EXCLUSIONS AND ADJUSTMENTS TO INCOME FROM RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, TRUSTS, ETC. - L-1040, PAGE 1, LINE 11, COLUMN B Revised 11/10/2011

Nonresidents and part-year residents use this schedule to report exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, trusts, etc.	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Rental income (loss) from real estate located outside City	NOT EXCLUDIBLE	.00
2. Royalties	NOT EXCLUDIBLE	.00
3. Partnership income (loss) from partnership business activity outside of City	NOT EXCLUDIBLE	.00
4. Subchapter S corporation income (loss) (See instructions)	NOT EXCLUDIBLE	.00
5. Trust income (loss)	NOT EXCLUDIBLE	.00
6. Total adjustments to income from rental real estate, royalties, partnerships, trusts, etc.	.00	.00

Attach a schedule detailing the complete address of each piece of rental real estate.
 Attach a schedule detailing name and ID number of each partnership and amount of adjustment.
 Attach a schedule detailing name and ID number of each Subchapter S Corporation and amount of adjustment.
 Attach copy of federal Schedule E.

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EXCLUSIONS AND ADJUSTMENTS TO FARM INCOME OR (LOSS) - L-1040, PAGE 1, LINE 13, COLUMN B			Revised: 10/21/2011
Nonresidents use this schedule to exclude farm income from outside the city			
Farm # 1 address		Farm # 2 address	
FARM INCOME	FARM # 1	FARM # 2	TOTAL
1. Net profit (or loss) from farm	.00	.00	
2. Farm allocation percentage (For each separate farm compute business allocation percentage and enter it here)	%	%	
3. Allocated net profit (or loss) for each column, multiply line 1 by line 2	.00	.00	
4. Excludible net profit (or loss) (For farms 1 and 2 subtract line 3 from line 1; for total column add amounts on line 4; enter here and on Form L-1040, page 1, line 13, column B)	.00	.00	.00
FARM #			
FARM ALLOCATION FORMULA	COLUMN 1 EVERYWHERE	COLUMN 2 IN CITY	COLUMN 3 PERCENTAGE
1. Average net book value of real and tangible personal property	.00	.00	(Column 2 divided by column 1)
2. Gross rents paid on real property multiplied by 8	.00	.00	
3. Total property	.00	.00	%
4. Total wages, salaries and other compensation of all employees	.00	.00	%
5. Gross receipts from sales made or services rendered	.00	.00	%
6. Total percentages (Add the percentages computed in column 3)			%
7. Business allocation percentage (Divide line 6 by the number of apportionment factors used)			%
Note: In determining the average percentage, if a factor does not exist, you must divide the total of the percentages by the number of factors used. Note: If you are authorized to use a special formula, attach a copy of the administrator's approval letter and attach a schedule detailing calculation. Note: Net operating loss from prior year is reported on Form L-1040, line 16, other income.			

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IRA DEDUCTION WORKSHEET - L-1040, PAGE 2, DEDUCTIONS SCHEDULE - LINE 1 Revised: 11/10/2011

RESIDENT RETURN: Claim 100% of their federal IRA deduction.
 NONRESIDENT RETURN: Use this schedule to compute the city IRA deduction.
 PART-YEAR RESIDENT RETURN: Claim 100% of the portion of the federal IRA contributions made while a resident; compute nonresident IRA deduction using the amount of earned income received while a nonresident and the portion of the federal IRA contributions made while a nonresident; list amounts separately on worksheet and enter the resident and nonresident IRA deduction on Schedule TC, Deductions schedule, line 1.
 Nonresidents and part-year residents claiming the IRA city deduction must attach this completed worksheet to their city return.

	TAXPAYER		SPOUSE		TOTAL EARNED INCOME
	IN CITY	OUT OF CITY	IN CITY	OUT OF CITY	
1. Earned income	.00	.00	.00	.00	.00
2. Federal IRA deduction	.00		.00		

	TAXPAYER	OUT OF CITY	INSTRUCTIONS
	%		
3. City earned income %	%	%	Divide individual's city earned income by individual's total earned income.
4. City IRA deduction based upon individual's earned income	.00	.00	Individual's federal IRA deduction multiplied by city earned income percentage.
5. Amount individual's federal IRA deduction exceeds individual's earned income	.00	.00	Individual's federal IRA deduction less individual's earned income.
6. Amount spouse's earned income exceeds spouse's federal IRA deduction	.00	.00	Spouse's total earned income less spouse's federal IRA deduction.
7. City IRA deduction based upon spouse's earned income	.00	.00	If individual's federal IRA deduction exceeds individual's earned income and spouse's earned income exceeds spouse's federal IRA deduction, enter the lesser of the individual's excess IRA or spouse's excess earned income multiplied by spouse's city earned income percentage, else enter zero.
8. City IRA deduction	.00	.00	Add individual's city IRA deduction based upon their own city earned income and their city IRA deduction based upon spouse's earned income.
9. Total city IRA deduction (Enter total of the taxpayer's and spouse's city IRA deduction here and on Form L-1040, page 2, Deductions schedule, line 1)		.00	

SELL-EMPLOYED SEP, SIMPLE AND QUALIFIED PLANS DEDUCTION WORKSHEET - L-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 2 Revised:10/21/2011

RESIDENT RETURN: No schedule required; a full year resident deducts amount reported on federal Form 1040, line 28.
 NONRESIDENT RETURN: Nonresidents use the Nonresident Deduction column of this worksheet to calculate their deduction. A nonresident is required to attach a copy of this deduction schedule to their city return.
 PART-YEAR RESIDENT RETURN: Part-year residents use a separate line to report the amount of deduction by related source of income as a resident or while a nonresident and indicate resident (R) or nonresident (N) relationship in front of the deduction by related source of income. The resident portion of the deduction is 100% of the related deduction. The Nonresident deduction is related to the income earned in Lansing while a nonresident and is computed by entering the percentage the related income is taxable in the Percentage Related Income Is Taxable column and entering the product of multiplying the related deduction times the percentage and entering it in the Nonresident Deduction column.

SOURCE OF RELATED OF INCOME	FEIN (OR SSN) OF RELATED SOURCE OF INCOME	R OR N	FEDERAL DEDUCTION BY RELATED SOURCE OF INCOME	PERCENTAGE RELATED INCOME IS TAXABLE	RESIDENT DEDUCTION FOR A PART-YEAR RESIDENT	NONRESIDENT DEDUCTION
1.			.00	%	.00	.00
2.			.00	%	.00	.00
3.			.00	%	.00	.00
4.			.00	%	.00	.00
5. Total as reported on federal return (Add lines 1 through 4; should total to amount reported on federal Form 1040, line 28)			.00			
Self-employed SEP, SIMPLE, and Qualified Retirement Plan Deduction (Nonresidents add lines 1 through 4 of the nonresident deduction column; enter here and on Form L-1040, page 2, Deductions schedule, line 2. Part-year residents add lines 1 through 4 of the part-year resident and nonresident deduction columns; enter here and on Form L-1040, page 2, Deductions schedule, line 2.)						.00

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EMPLOYEE BUSINESS EXPENSE DEDUCTION WORKSHEET - L-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 3					
Form L-2106 Attach a copy of this form to your city income tax return					Revised 10/12/2011
	Column 1 As reported on federal Form 2106	Column 2 Employer 1	Column 3 Employer 2	Column 4 Employer 3	Column 5 Employer 4
1. Employer's identification number (FEIN)					
2. Occupation (List for each employer.)					
3. Vehicle expenses	.00	.00	.00	.00	.00
4. Parking, fees, tolls and local transportation, including train, bus, etc.	.00	.00	.00	.00	.00
5. Travel expenses while away from home overnight, including, lodging, airfare, car rental, etc.	.00	.00	.00	.00	.00
6. Were you an outside salesperson? (Answer yes or no in the column for each employer. See definition of outside salesperson below.)					
7. Business expenses not included on lines 3 through 5 (Do not include meals and entertainment.) (Enter amount for the employer only if line 6 of column is yes.	.00	.00	.00	.00	.00
8. Meals (See meal expenses instruction below.)	.00	.00	.00	.00	.00
9. Total expenses (Add lines 3, 4, 5, 7 and 8)	.00	.00	.00	.00	.00
10. Enter reimbursements received from your employer for expenses included in line 9 that were not reported to you in box 1 of Form W-2	.00	.00	.00	.00	.00
11. Business expense deduction (Line 10 less line 9.)		.00	.00	.00	.00
12. Percentage deductible (Same percentage related wages are taxable.)		%	%	%	%
13. Allowable business expense deduction (Line 11 times line 12.)		.00	.00	.00	.00
14. Total business expense deduction (Enter the total of line 13, columns 2 through 5 here and also on Form L-1040, page 2, Deductions Schedule, line 3.)					.00
Outside salesperson:	An "outside salesperson" is one who solicits business while working away from the employer's place of business as a full-time salesperson. If the individual is required to spend a stated period of time selling at the employer's place of business as part of their job, the individual is not an outside salesperson. If the individual only performs incidental activities there, such as writing up and handing in orders, the individual qualifies for the expense deduction. A salesperson whose principal activity is service and delivery is not an "outside salesperson." An inside salesperson who makes incidental outside calls and sales is not an "outside salesperson."				
Line 7 instructions:	Business expenses reported on line 4 of federal Form 2016 are allowed as a expense on the city's return only when the individual employee qualifies as a outside salesperson when the expenses were incurred.				
Meal expenses:	Under the Uniform City Income Tax Ordinance meal expenses are allowed only when incurred while away from home. No deduction is allowed for entertainment unless incurred by an outside salesperson.				

MOVING EXPENSE DEDUCTION WORKSHEET - L-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 4					L-3903	
No deduction is allowed when moving away from the city.					Revised 11/10/2011	
RESIDENT RETURN: A resident individual who moved into the city may claim the deduction as claimed on federal Form 3903.						
NONRESIDENT RETURN: A nonresident individual who moved into the area of the city may claim a portion or all of the deduction as claimed on federal Form 3903 based upon the percentage the income after moving to the area is taxable by the city.						
PART-YEAR RESIDENT RETURN: An individual who moved to the area of the city and was temporarily a nonresident working in the city and then became a resident during the tax year may be entitled to a portion of the deduction as a nonresident and as a resident of the city.						
Attach a copy of this form to your city income tax return						
DISTANCE TEST WORKSHEET						
1. Number of miles from your old home to your new workplace	1				miles	
2. Number of miles from your old home to your old workplace	2				miles	
3. Subtract line 2 from line 1. If zero or less, enter -0-	3				miles	
If line 3 is greater than 50 miles continue, otherwise you are not qualified to claim this deduction.						
4. Cost of transportation and storage of household goods and personal effects (See instructions for federal Form 3903)	4				.00	
5. Cost of travel (including lodging) from your old home to your new home. (See instructions for federal Form 3903) (Do not include the cost of meals.)	5				.00	
6. Add lines 4 and 5	6				.00	
7. Enter the amount your employer paid you for the expenses listed on lines 4 and 5 that is not included in box 1 of your Form W-2 (wages) (This amount should be shown in box 12 of your Form W-2 with a code P)	7				.00	
8. Is line 6 more than line 7?	No	You cannot deduct your moving expenses. If line 6 is less than line 7, subtract line 6 from line 7 and include the result on Form L-1040, page 1 line 1, column A and report exclusion of this income on the excluded Wages schedule.			8a	.00
	Yes	Subtract line 7 from line 6			8b	.00
9. Enter percentage of income earned as a resident after moving into area	9			%		
10. Enter percentage of income earned as a nonresident in the city after moving into area	10			%		
11. Multiply line 8b by the percentage on line 9 (Moving expense deduction allowed while a resident; enter here and on Form L-1040, page 2, Deductions Schedule, line 4)	11			.00		
12. Multiply line 8b by the percentage on line 10 (Moving expense deduction allowed while a nonresident; enter here and on Form L-1040, page 2, Deductions schedule, line 4) (If a part-year resident add amounts on line 11 and 12 and enter on Schedule TC, Deductions schedule, line 4)	12				.00	

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ALIMONY PAID DEDUCTION WORKSHEET - L-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 5 Revised 11/10/2011

Attach a copy of this form to your city income tax return

RESIDENT RETURN: Full-year residents claim the entire amount of alimony reported on federal Form 1040, line 31a. A full-year resident is not required to attach this deduction schedule to their city income tax return.

NONRESIDENT RETURN: Nonresidents use the nonresident column of this worksheet to calculate their city alimony deduction. A nonresident is required to attach a copy of this deduction schedule to their city return.

PART-YEAR RESIDENT RETURN: A part-year resident uses both the resident and nonresident columns of this worksheet to calculate their alimony deduction. A nonresident is required to attach a copy of this worksheet to their city return. The deductible percentage of alimony paid while a resident or nonresident is computed using the worksheet below. For each line of the worksheet, compute the amount to enter into the resident and/or nonresident columns and follow the line by line instructions.

Nonresidents and part-year residents use this worksheet to compute the alimony paid deduction		RESIDENT COLUMN	NONRESIDENT COLUMN
1.	Enter resident portion of federal adjusted gross income (Form 1040, page 1, line 37) in resident column and/or nonresident portion in nonresident column	.00	.00
2.	Enter resident portion of federal alimony paid (federal Form 1040, page 1, line 31a) in resident column and/or nonresident portion in nonresident column	.00	.00
3.	Federal income for alimony deduction computation (Line 1 plus line 2 of column)	.00	.00
4.	Enter resident portion of total income for city (Form L-1040, page 1, line 18) in resident column and/or nonresident portion in nonresident column	.00	.00
5.	Enter resident portion of total deductions for city other than alimony deduction (Add lines 1, 2, 3, 4 & 6 on Form L-1040, page 2, Deductions schedule) in resident column and/or nonresident portion in nonresident column	.00	.00
6.	Taxable income for city prior to alimony deduction (Line 4 less line 5 of column)	.00	.00
7.	Resident column: enter 100%. Nonresident column: enter alimony deduction percentage (Line 6 divided by line 3)		%
8.	Alimony deduction (Line 2 multiplied by line 7) (Residents and nonresidents enter amount from respective column on Form L-1040, page 2, Deductions schedule, Line 5. Part-year residents enter amount from each column on Schedule TC, Deductions schedule, line 5, column C and D)	.00	.00

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RENAISSANCE ZONE DEDUCTION SCHEDULE - FORM L-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 6 SCH. RZ		
FOR USE BY A RESIDENT DOMICILED IN A RENAISSANCE ZONE, AN INDIVIDUAL WITH INCOME FROM RENTAL REAL ESTATE LOCATED IN A RENAISSANCE ZONE OR AN INDIVIDUAL PROPRIETORSHIP, PROFESSION OR PARTNERSHIP LOCATED AND CONDUCTING BUSINESS IN A RENAISSANCE ZONE TO COMPUTE THE RENAISSANCE ZONE DEDUCTION		
DISQUALIFICATION CRITERIA		
AN INDIVIDUAL IS NOT QUALIFIED TO CLAIM THE RENAISSANCE ZONE DEDUCTION IF ANY OF THE FOLLOWING TAXES ARE DELINQUENT:		
City Income Tax	Personal Property Tax	Commercial Facilities Tax (CFT)
Michigan Income Tax	Michigan Single Business Tax	Enterprise Zone Tax
General Property Tax	Industrial Facilities Tax (IFT)	Neighborhood Enterprise Zone Tax
		City (Detroit) Utilities Users Tax
		Technology Park Development Tax
		Commercial Forest Tax
DEDUCTION ALLOWANCE FACTOR		
The Renaissance Zone deduction is phased out during the final three years of a Renaissance Zone's designation. The Deduction Allowance Factor is: 75% for the tax year that is 2 years before the final year of designation; 50% for the tax year immediately preceding the final year of designation; 25% for the final year of designation; and 100% for all other years of designation.		
RESIDENT DOMICILED IN A RENAISSANCE ZONE		
COMPLETE THIS SECTION IF YOU ARE OR WERE A RESIDENT OF THE CITY DOMICILED IN A RENAISSANCE ZONE.		
A 183 DAY RESIDENCE REQUIREMENT MUST BE COMPLETED BEFORE QUALIFYING TO CLAIM THE RENAISSANCE ZONE DEDUCTION.		
1. Address of domicile in Renaissance Zone		
2. Date domicile established at this residence / / If domicile is continuous for at least 183 days, taxpayer is qualified on this date.		
3. Dates of domicile this year : Starting date / / Ending date / / Total number of days Days		
4. Percentage of year as a qualified resident of a Renaissance Zone (Line 3 divided by 365) 4 %		
5. Gross income from Form L-1040, page 1, line 18 5 .00		
6. Capital gains reported on Form L-1040, page 1, line 7 6 .00		
7. Lottery winnings included in income reported on Form L-1040, page 1, lines 1 or 16 7 .00		
8. Total deductions related to income included in line 5 (Add amounts reported on L-1040, pg. 2, Deductions sch., Lines 1 - 5) 8 .00		
9. Base income for Renaissance Zone deduction (Line 5 less lines 6, 7 and 8) 9 .00		
10. Total qualified ordinary income (Line 9 multiplied by line 4) 10 .00		
11. Portion of capital gains from sale or exchange of property occurring after qualification date 11 .00		
12. Lottery winnings from an instant lottery game or an online game won after becoming a qualified taxpayer 12 .00		
13. Renaissance Zone deduction base (Add lines 10, 11 and 12) 13 .00		
14. Enter Deduction Allowance Factor on line 14a, 100%, 75%, 50% or 25%; multiply line 13 by 14a; enter deduction on line 14b and on Form L-1040, page 2, Deduction schedule, line 6.) 14a % 14b .00		
OTHER INDIVIDUALS WITH INCOME FROM RENTAL REAL ESTATE, BUSINESS, PROFESSION OR PARTNERSHIP LOCATED AND DOING BUSINESS IN A RENAISSANCE ZONE		
COMPLETE THIS SECTION IF YOU ARE A RESIDENT OR NONRESIDENT INDIVIDUAL WITH INCOME FROM RENTAL REAL ESTATE, A BUSINESS, A PROFESSION OR A PARTNERSHIP WITH BUSINESS IN A RENAISSANCE ZONE.		
15. Business name (D.B.A.) and address of each location in a Renaissance Zone		
	RESIDENT COLUMN	NONRESIDENT COLUMN
16. Business and farming income reported on Form L-1040, page 1, line 6 or 13 16 .00 .00		
17. Net operating loss deduction claimed on Form L-1040, page 1, line 16 17 .00 .00		
18. Retirement plan deduction claimed on Form L-1040, page 2, Deductions schedule, line 2, related to income reported on line 17 18 .00 .00		
19. Base for Renaissance Zone deduction (Line 16 less lines 17 and 18) 19 .00 .00		
20. Renaissance Zone Apportionment Percentage		
	COLUMN 1 IN CITY	COLUMN 2 IN REN. ZONE
		COLUMN 3 PERCENTAGE
20a. Average net book value of real & personal property (Column 2 divided by column 1)		
20b. Gross rents paid on real property multiplied by 8 %		
20c. Total property (Add line 20a and 20b) %		
20d. Total wages, salaries and other compensation %		
20e. Total percentages (Add column 3, line 20c and 20d) %		
20f. Renaissance Zone deduction percentage (Line 20e divided by 2) 20f % %		
21. Renaissance Zone deduction for business (Line 19 multiplied by line 20f) 21 .00 .00		
22. Renaissance Zone deduction from partnership return; enter Partnership FEIN on line 22a and deduction amount on line 22b 22a 22b .00 .00		
23. Address of each parcel of rental real estate located in a Renaissance Zone		
24. Income from rental real estate located within a Renaissance Zone 24 .00 .00		
25. Renaissance Zone deduction base (Add lines 21, 22b and 24) 25 .00 .00		
26. Enter Deduction Allowance Factor on line 26a, 100%, 75%, 50% or 25%; multiply line 25 by 26a; enter result on line 26b and on L-1040, pg. 2, Deduction schedule, line 6.) 26a 26b .00 .00		

Taxpayer's name	Taxpayer's SSN	2011 Lansing
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CREDIT FOR TAX PAID TO ANOTHER CITY AND TAX PAID BY A PARTNERSHIP WORKSHEET - L-1040, PAGE 2, PAYMENTS AND CREDITS SCHEDULE, LINE 3 Revised 11/10/2011

Credit for tax paid to another city may be claimed by residents who pay tax on the same income to both cities. Part-year residents may claim the credit for tax paid to another city based on income as a resident that is also taxable by another city. Credit for tax paid by a partnership may be claimed by resident and nonresident partners.

CREDIT FOR TAX PAID TO ANOTHER CITY (Residents only, see calculation below)		TAX CREDIT
	OTHER CITY'S NAME	
1.		.00
2.		.00
3.		.00
4. Total credit for tax paid to another city. (Add lines 1 through 3) (May be claimed by residents only.)		.00

CREDIT FOR TAX PAID BY PARTNERSHIPS			CREDIT FOR TAX PAID BY PARTNERSHIP
	FEDERAL ID NUMBER	PARTNERSHIP NAME	
5.			.00
6.			.00
7.			.00
8.			.00
9.			.00
10. Total credit for tax paid by partnerships (add lines 5 through 9)			.00
11. Total credit for tax paid to another city and tax paid by a partnership (Add lines 4 and 10, enter here and on Form L-1040, page 2, Payments and Credits, line 3.)			.00

CALCULATION OF CREDIT FOR TAX PAID TO ANOTHER CITY (Residents only)	RESIDENT CITY	OTHER CITY
	LANSING	
1. Income taxable in the nonresident city that is also taxable in Lansing (Same amount for both cities.)	.00	.00
2. Exemptions amount per city's return	.00	.00
3. Taxable income for credit	.00	.00
4. Tax for credit purposes at each city's nonresident tax rate	.00	.00
5. Credit allowed for tax paid to another city (Enter the smaller of resident city's or other city's tax from line 4.)	.00	

CALCULATION OF CREDIT FOR TAX PAID BY TAX OPTION CORPORATION (S CORPORATION)				
Lansing taxes the flow through income of residents from tax option corporations (S corporations, etc.) and allows a credit for the taxpayer's proportionate share of the city income tax paid by the tax option corporation.				
CALCULATION OF CREDIT FOR TAX PAID BY A TAX OPTION CORPORATION (S-CORPORATION)	RESIDENT CITY	OTHER CITY	OTHER CITY	OTHER CITY
	LANSING			
1. Corporation income tax paid to city by S corporation	.00	.00	.00	.00
2. Corporation income tax rate of Lansing and other cities where S corporation paid corporation income tax	1.50%	%	%	%
3. If the corporate tax rate of the other city is less than the corporate tax rate of Lansing, enter the tax paid by the S corporation to the other city, otherwise enter the total tax that would have been paid to the other city if their corporation tax rate was the same as the Lansing corporation tax rate. (Computation if other city's corporate tax rate is higher than the Lansing corporation tax rate: [Lansing's corporate tax rate] / [other city's corporation tax rate] * [corporation tax paid to other city])		.00	.00	.00
4. Taxpayer's percentage of ownership of S corporation (from federal Schedule K-1 (Form 1120s), line H)	%			
5. Enter the taxpayer's proportionate share of the corporation tax paid to Lansing and the taxpayer's proportionate share of the lesser of the corporation tax paid to the other city or the tax that would have been paid if the other city's corporation income tax rate was the same as the Lansing tax rate	.00	.00	.00	.00
6. Credit allowed for tax paid by S corporation (Add amounts on line 5 of each column, enter total here; and list corporation FEIN, name and credit claimed in section above for Credit for Tax Paid by Partnerships.)	.00			

L-4868

LANSING
APPLICATION FOR AUTOMATIC EXTENSION OF TIME
TO FILE AN INDIVIDUAL INCOME TAX RETURN

2011

Date to file by: 4/30/2012, the due date of the return for the 2011 tax year.

Payment: \$

Payment Method: Make payment by check or money order payable to "Treasurer, City of Lansing." Include your SSN, daytime phone number, and 2011 Form L-4868 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.

Address for Payment: Lansing City Treasurer
 PO Box 40752
 Lansing MI 48901

- Other Instructions:
- An extension to file does not extend the time to pay the tax due.
 - The extension is automatically granted upon payment of the tentative tax balance due.
 - Failure to pay the balance due (the tentative tax due) invalidates the extension request.
 - An extension filed without a payment will not be accepted.
 - The City Income Tax Ordinance limits the extension of time for filing annual returns to SIX months from the original due date.
 - The filing of federal Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax return, with the Internal Revenue Service, does not grant an extension of time to file a city return.
 - Where the federal Internal Revenue Code grants an automatic two-month extension to persons living outside the United States, an automatic two-month extension will be granted.

Taxpayer Records: Amount Paid: _____
 Check Number: _____
 Date Mailed: _____

Revised: 12/11/2011

V DETACH HERE V

L-4868

LANSING
APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE AN INDIVIDUAL INCOME TAX RETURN

2011

Taxpayer's first name, initial, last name			Taxpayer's SSN	
If joint return, spouse's first name, initial, last name			Spouse's SSN	
Present home address (Number and street)		Apt. no.	1. Estimated total tax liability for 2011	.00
Address line 2 (P.O. Box address form mailing use only)			2. Total 2011 payments	.00
City, town or post office	State	Zip code	3. Tentative tax balance due. (Subtract line 2 from line 1)	.00
Foreign country name, province/county, postal code			4. Amount you are paying by check or money order	.00

Power of Attorney Authorization

Issued under Authority of the Uniform City Income Tax Ordinance (MCL 141.601 et seq.) Filing is voluntary.

Complete this form if you wish to appoint someone to represent you to the Income Tax Department of the city listed above on income tax matters, or if you wish to revoke or change your current power of attorney authorization. Read the instructions on page 2 before completing this form.

Revised: 10/21/2011

PART 1: TAXPAYER INFORMATION

Taxpayer's (first name, initial, last name or business name)			Taxpayer SSN/FEIN		
If joint return spouse's first name, initial, last name			Spouse SSN		
Current address (Number and street)		Apt./Ste. no.	If a business, enter DBA, trade or assumed name		
Address line 2			Telephone Number	Fax Number	
City, town or post office	State	Zip code	E-mail Address		
Foreign country name, province/county, postal code					

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

Representative's name			Contact's Name (if applicable)	Contact's Name (if applicable)
Firm name			E-mail Address	E-mail Address
Address (Number and street)		Apt./Ste. no.	Telephone Number	Telephone Number
Address line 2			Fax Number	Fax Number
City, town or post office	State	Zip code	Beginning Authorization Date (MM/DD/YY)	Ending Authorization Date (MM/DD/YY)*
Foreign country name, province/county, postal code				

PART 3: TYPE OF AUTHORIZATION

GENERAL AUTHORIZATION
 Authorizes my representative to: (1) inspect or receive confidential information; (2) represent me and make oral or written presentations of fact and argument; (3) sign returns; (4) enter into agreements; (5) receive mail including forms, billings and payment notices. This authorization applies to all tax matters for all tax years or periods.

LIMITED AUTHORIZATION
 Select the type of authorization by checking the appropriate boxes.

	All Tax Matters	Only as Specified Below
1. Inspect or receive confidential information _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Represent me and make oral or written presentations of fact and argument _____	<input type="checkbox"/>	<input type="checkbox"/>
3. Sign returns _____	<input type="checkbox"/>	<input type="checkbox"/>
4. Enter into agreements _____	<input type="checkbox"/>	<input type="checkbox"/>
5. Receive mail (includes forms, billings and payment notices)	<input type="checkbox"/>	<input type="checkbox"/>

Type of Income Tax	Tax Form or Assessment Number	Tax Year(s) or Period(s)

PART 4: CHANGE IN POWER OF ATTORNEY REPRESENTATION OR REVOCATION

CHANGE IN POWER OF ATTORNEY REPRESENTATION: This form replaces all earlier powers of attorney, except those attached, on file for the same tax matters and years or periods covered by this Power of Attorney.

REVOKE PREVIOUS AUTHORIZATION: I revoke all Powers of Attorney submitted and will represent myself in all tax matters. Attach copies of all Powers of Attorney that remain in effect concurrent with this new authorization.

PART 5: TAXPAYER'S SIGNATURE(S)

If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney.

Signature	Name or Title Typed or Printed	Date
Spouse's Signature	Name or Title Typed or Printed	Date

* If no Ending Authorization date is provided, the above-named representative will be authorized to represent you until you notify the Income Tax Department of the city listed at the top of this form in writing that this Power of Attorney is revoked.