

Taxpayer's name	Taxpayer's SSN	2013 LANSING	
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EXCLUDIBLE INTEREST INCOME - L-1040, PAGE 1, LINE 2, COLUMN B **Attachment 3**

Nonbusiness interest income of a nonresident individual is totally excluded Revised 07/17/2013

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 (Add lines 1, 2 and 3; enter total here and on page 1, line 2, column B; part-year residents see line 5)	.00
5. Part-year residents enter total from line 4 plus total interest received while a nonresident on Schedule TC, line 2, column B (Lines 1, 2 and 3 should report only interest received while a resident)	

EXCLUDIBLE DIVIDEND INCOME - L-1040, PAGE 1, LINE 3, COLUMN B **Attachment 4**

Dividend income of a nonresident individual is totally excluded Revised 07/17/2013

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 (Add lines 1, 2 and 3; enter total here and on page 1, line 3, column B; part-year residents see line 5)	.00
5. Part-year residents enter total from line 4 plus total dividends received while a nonresident on Schedule TC, line 2, col. B (Lines 1, 2 and 3 should report only dividends received while a resident)	

EXCLUSIONS AND ADJUSTMENTS TO BUSINESS INCOME OR (LOSS) - L-1040, PAGE 1, LINE 6, COLUMN B **Attachment 5**

Nonresidents and part-year residents use this schedule to compute excludible business income reported on federal Schedule C that is from business activity outside of Lansing while a nonresident Revised 07/17/2013

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.

BUSINESS INCOME	BUSINESS # 1	BUSINESS # 2
1. Net profit (or loss) from business or profession	.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
4. Excludible net profit (loss) (For each column, subtract line 3 from line 1)	.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, or for part-year residents, on Schedule TC, line 6, column B)		00

BUSINESS # 1 DBA

BUSINESS ALLOCATION FORMULA WORKSHEET	COLUMN 1 EVERYWHERE	COLUMN 2 IN LANSING	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)			%

BUSINESS # 2 DBA

BUSINESS ALLOCATION FORMULA WORKSHEET	COLUMN 1 EVERYWHERE	COLUMN 2 IN LANSING	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)			%

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EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAIN OR (LOSS) - L-1040, PAGE 1, LINE 7, COLUMN B				Attachment 6
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 Lansing			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 Lansing.) (Attach a schedule that identifies and shows the calculation for each.)			.00	.00
4. Capital gain or (loss) from Sub. S corporations (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 Lansing capital loss carryover from prior year (The Lansing'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, or for part-year residents, enter on Schedule TC, 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 Lansing or property sold while a resident of Lansing are taxable when reported on federal return.				
Revised 12/18/2013				

EXCLUSIONS AND ADJUSTMENTS TO OTHER GAINS OR (LOSSES) - L-1040, PAGE 1, LINE 8, COLUMN B				Attachment 7
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 Lansing			NOT EXCLUDIBLE	.00
2. Portion of other gains or (losses) from property owned prior to effective date of tax for Lansing (For residents on all such property; for nonresidents only on property located in Lansing.) (Attach a schedule that identifies and shows the calculation for each.)			.00	.00
3. Other gains or (losses) from Sub. S corporations (See instructions; not excludible for residents of Lansing.)			NOT EXCLUDIBLE	.00
4. Total excludible other gains and losses (Enter total here and on Form L-1040, page 1, line 8, column B, or for part-year residents, enter on Schedule TC, line 8, column B)			.00	.00
Deferred gains from sales of property located in Lansing or property sold while a resident of Lansing are taxable when reported on federal return.				
Attach a copy of federal Form 4797 and all supporting schedules to return to explain.				
Revised 12/18/2013				

EXCLUSIONS AND ADJUSTMENTS TO IRA DISTRIBUTIONS - L-1040, PAGE 1, LINE 9, COLUMN B					Attachment 8
List all IRA distributions reported as taxable on federal return					Revised 07/17/2013
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
1.			.00		.00
2.			.00		.00
3.			.00		.00
4.			.00		.00
5. Total federally taxable IRA distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form L-1040, page 1, line 9, column A)			.00		
6. Total excludible IRA distributions (Add lines above for this column; enter here and also on Form L-1040 (for part-year residents, Sch. TC), page 1, line 9, col. B)					.00

EXCLUSIONS AND ADJUSTMENTS TO PENSIONS AND ANNUITIES - L-1040, PAGE 1, LINE 10, COLUMN B						Attachment 9
List pension distributions reported as taxable on federal return						Revised 07/17/2013
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
1.				.00		.00
2.				.00		.00
3.				.00		.00
4.				.00		.00
5. Total federally taxable pension distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form L-1040, page 1, line 10, column A)				.00		
6. Total excludible pension distributions (Add lines above for this column; enter here and also on Form L-1040 (for part-year residents, Sch. TC), p. 1, l. 10, col. B)						.00

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EXCLUSIONS AND ADJUSTMENTS TO INCOME FROM RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, TRUSTS, ETC. - L-1040, PAGE 1, LINE 11, COLUMN B **Attachment 10**
Revised 12/18/2013

Residents, 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 of Lansing	TAXABLE ON RESIDENT RETURN	.00
2. Royalties	TAXABLE ON RESIDENT RETURN	.00
3. Partnership income (loss) from partnership business activity outside of Lansing	TAXABLE ON RESIDENT RETURN	.00
4. Subchapter S corporation income (loss)	.00	.00
5. Trust income (loss)	TAXABLE ON RESIDENT RETURN	.00
6. Total adjustments to income from rental real estate, royalties, partnerships, trusts, etc. (Enter here and on Form L-1040, page 1, line 11, column B, or for part-year residents enter total of resident and nonresident columns on Schedule TC, line 11, column B)	.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.

ADJUSTMENTS FOR TAX OPTION CORPORATION (LIKE SUBCHAPTER S CORPORATION) DISTRIBUTIONS - L-1040, PAGE 1, LINE 12, COLUMN B **Attachment 11**
Revised 09/02/2013

Residents use this schedule to report distributions from tax option corporations (like Subchapter S Corporations) taxable under the Lansing Income Tax Ordinance; part-year residents report only distributions received while a resident

CORPORATION NAME AND DBA	FEDERAL I.D. #	DISTRIBUTION RECEIVED
1.		.00
2.		.00
3.		.00
4.		.00
5. Total tax option (Subchapter S) corporation distributions (Add lines 1 through 4; enter here and on Form L-1040, page 1, line 12, column B, or for part-year residents enter on Schedule TC, line 12, column B)		.00

Complete above schedule or attach a separate schedule listing the name federal ID number and amount of distribution from each tax option (Sub. S) corporation listed on federal Sch. E, page 2.
 Attach a copy of each Schedule K-1 (1120-S) pages 1 and 2 to return.

EXCLUSIONS AND ADJUSTMENTS TO FARM INCOME OR (LOSS) - L-1040, PAGE 1, LINE 13, COLUMN B **Attachment 12**
Revised 07/17/2013

Nonresidents use this schedule to exclude farm income from outside Lansing

Farm address

FARM INCOME	FARM
1. Net profit (or loss) from farm	.00
2. Farm allocation percentage	%
3. Allocated net profit (or loss), multiply line 1 by line 2	.00
4. Excludible net profit (or loss) (subtract line 3 from line 1; enter here and on Form L-1040, page 1, line 13, column B)	.00

FARM ALLOCATION FORMULA	COLUMN 1 EVERYWHERE	COLUMN 2 IN Lansing	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)			%

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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EXCLUSIONS AND ADJUSTMENTS TO OTHER INCOME - L-1040, PAGE 1, LINE 16, COLUMN B **Attachment 13**

Residents and nonresidents use this schedule to report exclusions and adjustments to other income Revised 07/17/2013

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 Lansing Net Operating Loss deduction.
 Attach an explanation for each item reported and excluded on the Other Income line.
 Add lines as needed.

IRA DEDUCTION WORKSHEET - L-1040, PAGE 2, DEDUCTIONS SCHEDULE - LINE 1 **Attachment 14**

RESIDENT: Claim 100% of the federal IRA deduction unless taxpayer or spouse has nontaxable earned income (military pay, etc.). If the taxpayer or spouse has nontaxable earned income, compute IRA deduction in the same manner as a nonresident using worksheet below.

NONRESIDENT: Use worksheet below to compute the Lansing IRA deduction.

PART-YEAR RESIDENT: Compute the resident portion of the IRA deduction following the resident instructions and using the amount of earned income received while a resident and the portion of the federal IRA deductible contributions made while a resident; compute nonresident portion of the IRA deduction using the amount of earned income received while a nonresident and the portion of the federal IRA deductible 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 a Lansing IRA deduction must attach this completed worksheet to their Lansing return. Revised 07/17/2013

	TAXPAYER		SPOUSE		COLUMN E TOTALS
	COLUMN A EARNED INCOME TAXABLE BY LANSING	COLUMN B EARNED INCOME NOT TAXABLE BY LANSING	COLUMN C EARNED INCOME TAXABLE BY LANSING	COLUMN D EARNED INCOME NOT TAXABLE BY LANSING	
1. Earned income	.00	.00	.00	.00	.00
2a. Federal IRA deduction	.00		.00		.00
If part-year resident, enter portion 2b. of federal IRA deduction contributed while a resident	.00		.00		.00
	TAXPAYER		SPOUSE	INSTRUCTIONS	
3. Percentage that the individual's earned income taxable in Lansing is to the individual's total earned income	%		%	Divide individual's earned income taxable by Lansing (line 1, column A) by individual's total earned income (the sum of line 1, column A plus column B).	
4. Lansing IRA deduction based upon individual's earned income	.00		.00	Taxpayer's or spouse's federal IRA deduction (line 2a) multiplied by Lansing earned income percentage (line 3).	
5. Amount individual's federal IRA deduction exceeds individual's earned income taxable by Lansing	.00		.00	Taxpayer's or spouse's federal IRA deduction (line 2a) less the individual's earned income taxable by Lansing (line 1).	
6. Amount spouse's earned income exceeds spouse's federal IRA deduction (excess earned income)	.00		.00	Column A equals spouse's earned income taxable by Lansing (line 1 of spouse's column C) less spouse's federal IRA deduction (line 2a of spouse's column C). Column C equals taxpayer's earned income taxable by Lansing (line 1 of taxpayer's column A) less taxpayer's federal IRA deduction (line 2a of taxpayer's column A).	
7. Lansing IRA deduction based upon spouse's earned income	.00		.00	If individual's (taxpayer or spouse) federal IRA deduction exceeds individual's earned income and spouse's earned income exceeds spouse's federal IRA deduction (line 5), enter the lesser of the individual's excess IRA (line 5) or spouse's excess earned income multiplied by spouse's Lansing earned income percentage (line 6), else enter zero.	
8. Lansing's IRA deduction	.00		.00	Add individual's (taxpayer or spouse) Lansing IRA deduction based upon their own Lansing earned income (line 4) and their Lansing IRA deduction based upon their spouse's earned income (line 7).	
9. RESIDENT OR PART-YEAR RESIDENT: Enter total resident IRA deduction here. Normally this is the total of the taxpayer's and spouse's Lansing IRA deduction, line 2a of columns A and C. If a part-year resident, normally this is the total of the taxpayer's and spouse's Lansing IRA deduction, line 2b of columns A and C. If either the taxpayer or spouse has nontaxable earned income while a resident, separately compute the resident IRA deduction in the same manner as a nonresident.			.00	PART-YEAR RESIDENT: Enter total federal IRA deduction on Schedule TC, Deductions schedule, line 1, column A; enter the resident Lansing IRA deduction in column C; enter the nonresident Lansing IRA deduction in column D; and enter in column B the difference of the amount in column A less the amounts in column C and column D.	
10. NONRESIDENT: Total Lansing nonresident IRA deduction (Enter total of the taxpayer's (line 8, column A) and spouse's (line 8, column C) Lansing IRA deduction here and on Form L-1040, page 2, Deductions schedule, line 1) PART-YEAR RESIDENT: See instructions on the right.			.00		

Taxpayer's name	2013 LANSING
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SELF-EMPLOYED, SEP, SIMPLE AND QUALIFIED PLANS DEDUCTION WORKSHEET - L-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 2 **Attachment 15**
Revised 08/21/2013

RESIDENT: No schedule required; a full year resident deducts amount reported on federal Form 1040, line 28.
NONRESIDENT: 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 Lansing return.
PART-YEAR RESIDENT: 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.

RELATED SOURCE 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. Add lines 1 through 4 of each dollar column (Federal Deduction column should total amount reported on federal Form 1040, line 28)			.00		.00	.00

6. Nonresidents enter total from nonresident deduction column on Form L-1040, page 2, Deductions schedule, line 2. Part-year residents enter total from the part-year resident column on Schedule TC, Deductions schedule, line 2, column C and enter total from the nonresident deduction column on Schedule TC, Deductions schedule, line 2, column D

EMPLOYEE BUSINESS EXPENSE DEDUCTION WORKSHEET - L-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 3, Form L-2106 **Attachment 16**
Revised 09/03/2013

	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. Do not include meals and entertainment	.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, 4 or 5. Do not include meals and entertainment (Enter these expenses only if an outside salesperson; see instruction below)	.00	.00	.00	.00	.00
8. Meals (See meal expenses instruction below)	.00	.00	.00	.00	.00
9. Total business 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 9 less line 10)		.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

Form L-2106, Column 1, lines to related lines on federal Form 2106: Line 3 = Fed. Form 2106, line 1, Col. A; line 4 = Fed. Form 2106, line 2, Col. A; line 5 = Fed. Form 2106, line 3, Col. A; line 7 = Fed. Form 2106, line 4, Col. A; line 8 = Fed. Form 2106, line 5, Col. B; line 9 = Fed. Form 2106, line 6, Col. A & B; line 10 = Fed. Form 2106, line 7, Col. A & B; line 11 = Fed. Form 2106, line 8, Col. A & B.

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 an expense on the Lansing's return only when the individual employee qualifies as an 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.