

**CITY OF LANSING INCOME TAX RETURN
FOR ESTATES AND TRUSTS**

For fiscal year or other taxable period beginning / / and ending / /

| | | |
|---|--|---|
| A1. Tax ID number of estate or trust | B1. Name of estate or trust | C. Check applicable boxes: <input type="checkbox"/> C1. Initial return <input type="checkbox"/> C2. Final return <input type="checkbox"/> C3. Change in fiduciary's name <input type="checkbox"/> C4. Change in fiduciary's address <input type="checkbox"/> C5. Change in trust's name <input type="checkbox"/> C6. Amended return <input type="checkbox"/> C7. Amended due to federal audit C8. If yes, enter IRS determination date <input type="text"/> / <input type="text"/> / <input type="text"/> |
| A2. Date entity created <input type="text"/> / <input type="text"/> / <input type="text"/> | B2. Name and title of fiduciary | |
| A3. Check all that apply: <input type="checkbox"/> A3a. Decedent's estate <input type="checkbox"/> A3b. Simple trust <input type="checkbox"/> A3c. Complex trust <input type="checkbox"/> A3d. Bankruptcy estate | B3. Address (Number and street) B4. Room/suite no. B5. Address line 2 (P.O. Box address for mailing use only) B6. City, town or post office B7. State B8. Zip code | |

| INCOME | Column A Federal Return Data | Column B Exclusions/Adjustments | Column C Taxable Income |
|---|---------------------------------|------------------------------------|----------------------------|
| ATTACH COPY OF PAGE 1 OF FEDERAL FORM 1041 ROUND NUMBERS UP TO NEAREST DOLLAR | | | |
| 1. Business income or (loss) (Attach copy of federal Schedule C (Form 1040)) | 1 | | |
| 2. Capital gain or (loss) (Attach copy of federal Schedule D (Form 1041)) | 2 | | |
| 3. Rents, royalties, partnerships, other estates and trusts, etc. (Attach copy of federal Schedule E (Form 1040)) | 3 | | |
| 4. Farm Income or (loss) (Attach copy of federal Schedule F (Form 1040)) | 4 | | |
| 5. Ordinary gain or (loss) (Attach copy of federal Form 4797) | 5 | | |
| 6. Other income (Attach copy of federal Form 1041) | 6 | | |
| 7. Total income (Add lines 1 through 6 of each column) | 7 | | |

| DEDUCTIONS | | Column C Taxable Income |
|---|-----|----------------------------|
| 8. Renaissance Zone deduction (Attach Schedule RZ) | 8 | |
| 9. less resident beneficiary's share of distributable income included in line 7, column C, from page 2, Schedule G-1, line 11 | 9 | |
| 10. Exemption (Enter exemption amount for tax year) | 10 | 600.00 |
| 11. Taxable income (Add line 7 less lines 8, 9 and 10) | 11 | |
| 12. a. Tax rate for tax year (The nonresident tax rate is 0.5% (0.005)) | 12a | 0.5% |
| b. Tax at nonresident tax rate for tax year (Multiply line 11 by tax rate on line 12a) | 12b | |

| PAYMENTS | | Column C Taxable Income |
|---|----|----------------------------|
| 13. Lansing tax withheld | 13 | |
| 14. Estimated payments, credit forward and extension payments | 14 | |
| 15. Total payments and credits (Add lines 13 and 14) | 15 | |

| TAX DUE | | Column C Taxable Income |
|--|----|----------------------------|
| 16. If line 15 is smaller than line 12b, enter tax due (Subtract line 15 from line 12b) Make check or money order payable to: LANSING CITY TREASURER, and pay tax due with return or pay with a direct withdrawal from your bank account by marking (X) line 21b and completing lines 21c, 21d and 21e | 16 | |

| OVERPAYMENT | | Column C Taxable Income |
|---|-----|----------------------------|
| 17. If line 15 is larger than line 12b, enter overpayment (Subtract line 12b from line 15) | 17 | |
| 18. Donation of overpayment | 18d | |
| Police Problem Solving 18a <input type="text"/> .00 Hope Scholarship 18b <input type="text"/> .00 Homeless Assistance 18c <input type="text"/> .00 | | .00 |
| 19. Credit forward to next tax year (Enter portion of overpayment, line 17, to be credited forward) | 19 | .00 |
| 20. Refund (Subtract lines 18 and 19 from line 17) (For direct deposit refund mark (X) refund (direct deposit) box, line 21a, and complete line 21 c, d & e, otherwise a paper check will be issued) | 20 | .00 |
| Direct deposit refund or direct withdrawal payment 21a <input type="checkbox"/> Refund (direct deposit) 21c Routing number (Mark appropriate box 21a or 21b and complete lines 21c, 21d and 21e) 21b <input type="checkbox"/> Pay tax due (direct withdrawal) 21d Account number 21e Account Type: <input type="checkbox"/> 21e1. Checking <input type="checkbox"/> 21e2. Savings | | |

Schedule G
RESIDENT BENEFICIARY'S SHARE OF DISTRIBUTABLE INCOME LESS SHARE OF RENAISSANCE ZONE DEDUCTION Complete for Lansing Resident Beneficiaries Only

| COLUMN A RESIDENT BENEFICIARY'S NAME AND ADDRESS | COLUMN B SOCIAL SECURITY NUMBER | COLUMN C DISTRIBUTABLE INCOME INCLUDED IN PAGE 1, LINE 7 | COLUMN D SHARE OF RZ DED. INCLUDED IN PAGE 1, LINE 8 | COLUMN E DEDUCTION (DISTRIBUTABLE INC. LESS RZ DEDUCTION) |
|---|---------------------------------------|---|---|--|
| 1. | | | | |
| 2. | | | | |
| 3. | | | | |
| 4. | | | | |
| 5. | | | | |
| 6. | | | | |
| 7. | | | | |
| 8. | | | | |
| 9. | | | | |
| 10. | | | | |
| 11. Total deductible resident beneficiaries share of net income. (Add lines 1 through 10; enter here and on page 1, line 9. If more than 10 resident beneficiaries, attach separate schedule) | | | | |

DISCLOSURE OF RETURN INFORMATION

| | | |
|--|--------------------------------|---------|
| 12. Do you want to allow the preparer or another person to discuss this return with the Income Tax Office? | 12a. Yes, complete 13a and 13b | 12b. No |
| 13a. Designee's name | 13b. Designee's phone number | |

SIGNATURE

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.

| | | | |
|-------------------------------|-----------------------------|--|---------------------------------------|
| 14a. Date signed | 14b. Signature of fiduciary | 14c. Printed name of fiduciary signing return | 14d. Phone number () - |
| 15a. Signature of preparer | | 15c. Firm name | 15g. Date prepared |
| 15b. Printed name of preparer | | 15d. Address 1 (include suite #) 15e. Address 2 15f. City, State & Zip Code | 15h. Preparer's phone number () - |

Return is due April 30, 2020 or the last day of the fourth month after the close of tax year.

16. NACTP software number **LNS19**

Mail return to:

Revised 01/17/2020

Lansing Income Tax Department, 124 W Michigan Ave, 1st Floor, Lansing, MI 48933

| | | | |
|--------------------|-------------------------|---------------|----------|
| Form L-1041 | Name of estate or trust | Tax ID number | Tax Year |
|--------------------|-------------------------|---------------|----------|

Schedule 1

Revised 01/17/2020

EXCLUSIONS AND ADJUSTMENTS TO BUSINESS INCOME OR LOSS - L-1041, PAGE 1, LINE 1, COLUMN B

Use this schedule to compute excludible business income reported on federal Schedule C that is from business activity outside of Lansing

| COLUMN A BUSINESS INCOME | COLUMN B BUSINESS # 1 | COLUMN C 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) (Line 1 less line 3 for each column) | .00 | .00 |
| 5. Total excludible net profit (loss) (Add amounts on line 4 of each column; enter here and on Form L-1041, page 1, line 1, column B) | | .00 |

6a. BUSINESS # 1 NAME:

| BUSINESS ALLOCATION FORMULA WORKSHEET | COLUMN A EVERYWHERE | COLUMN B IN LANSING | COLUMN C PERCENTAGE (Column 2 divided by column 1) |
|--|------------------------|------------------------|--|
| 6b. Average net book value of real and tangible personal property | .00 | .00 | |
| 6c. Gross rents paid on real property multiplied by 8 | .00 | .00 | |
| 6d. Total property | .00 | .00 | % |
| 6e. Total wages, salaries and other compensation of all employees | .00 | .00 | % |
| 6f. Gross receipts from sales made or services rendered | .00 | .00 | % |
| 6g. Total percentages (Add the percentages computed in Column C) | | 6g. | % |
| 6h. Business allocation percentage (Divide line 6 by the number of apportionment factors used) | | 6h. | % |

7a. BUSINESS # 2 NAME:

| BUSINESS ALLOCATION FORMULA WORKSHEET | COLUMN A EVERYWHERE | COLUMN B IN LANSING | COLUMN C PERCENTAGE (Column 2 divided by column 1) |
|--|------------------------|------------------------|--|
| 7b. Average net book value of real and tangible personal property | .00 | .00 | |
| 7c. Gross rents paid on real property multiplied by 8 | .00 | .00 | |
| 7d. Total property | .00 | .00 | % |
| 7e. Total wages, salaries and other compensation of all employees | .00 | .00 | % |
| 7f. Gross receipts from sales made or services rendered | .00 | .00 | % |
| 7g. Total percentages (Add the percentages computed in Column C) | | 7g. | % |
| 7h. Business allocation percentage (Divide line 6 by the number of apportionment factors used) | | 7h. | % |

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 a schedule detailing calculation.

Note: Net operating loss from prior year is reported on Line 6, Other income.

Schedule 2

Revised: 01/17/2020

EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAIN OR (LOSS) - L-1041, PAGE 1, LINE 2, COLUMN B

| Use this schedule to report exclusions and adjustments to an estate's or trust's capital gains or (losses) | EXCLUSIONS AND ADJUSTMENTS |
|---|----------------------------|
| 1. Capital gain or (loss) on property located outside of Lansing and securities issued by U.S. Government | 1 .00 |
| 2. Portion of capital gain or (loss) from property located in Lansing and allocated to period of time prior to 01/01/1968 (Attach a schedule that identifies and shows the calculation for each such exclusion.) | 2 .00 |
| 3. Capital gain or (loss) from Sub. S corporations not included in lines 1 or 2 | 3 .00 |
| 4. Adjustment for difference between federal and Lansing capital loss carryover from prior year (The Lansing capital loss carryover is usually different from the capital loss carryover reported on federal return; an adjustment must be made for this difference.) | 4 .00 |
| 5. Adjustment to limit Lansing capital loss to \$3,000 for tax year | 5 .00 |
| 6. Total exclusions and adjustments to capital gains or (losses) (Enter total here and on Form L-1041, page 1, line 2, column B) | 6 .00 |

Attach copy of federal Schedule D (Form 1041) 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.

| | | | |
|--------------------|-------------------------|---------------|----------|
| Form L-1041 | Name of estate or trust | Tax ID number | Tax Year |
|--------------------|-------------------------|---------------|----------|

Schedule 3 Revised 01/17/2020
EXCLUSIONS AND ADJUSTMENTS TO INCOME FROM RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, OTHER ESTATES AND TRUSTS - CF-1041, PAGE 1, LINE 3, COLUMN B

| | | |
|--|---|-----------------------------------|
| Use this schedule to report exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, other estates and trusts, etc. | | EXCLUSIONS AND ADJUSTMENTS |
| 1. Rental income (loss) from real estate located outside of Lansing | 1 | .00 |
| 2. Royalties earned outside of Lansing | 2 | .00 |
| 3. Partnership income or (loss) from partnership business activity outside of Lansing | 3 | .00 |
| 4. S corporation income or (loss) as reported on Federal Schedule E (Form 1040) | 4 | .00 |
| 5. Other estate and trust income or (loss) | 5 | .00 |
| 6. Total adjustments to income from rental real estate, royalties, partnerships, S corporations, Other estates, trusts, etc. (Enter the sum of lines 1 through 5 and also enter on page 1, line 3, column B) | 6 | .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 estate or trust and amount of adjustment.
 Attach copy of federal Schedule E (Form 1040).

Schedule 4 Revised: 01/17/2020
EXCLUSIONS AND ADJUSTMENTS TO FARM INCOME OR LOSS - L-1041, PAGE 1, LINE 4, COLUMN B

Use this schedule to compute excludible farm income reported on federal Schedule C that is from business activity outside of Lansing

| | | |
|---|---|--------------------|
| FARM INCOME | | FARM INCOME |
| 1. Net profit or (loss) from farming | 1 | .00 |
| 2. Farm allocation percentage (Compute using the Farm Allocation Formula below and enter here) | 2 | % |
| 3. Allocated farm net profit or (loss) (Multiply line 1 by line 2) | 3 | .00 |
| 4. Excludible farm net profit or (loss) (Enter total of line 1 less line 3, and also enter on page 1, line 4, column B) | 4 | .00 |

5a. FARM ADDRESS #1:

| | | | | |
|--|-----|----------------------------|----------------------------|--------------------------------|
| FARM ALLOCATION FORMULA WORKSHEET | | COLUMN A EVERYWHERE | COLUMN B IN LANSING | COLUMN C PERCENTAGE |
| 5b. Average net book value of real and tangible personal property | 5b. | .00 | .00 | (Column 2 divided by column 1) |
| 5c. Gross rents paid on real property multiplied by 8 | 5c. | .00 | .00 | |
| 5d. Total property | 5d. | .00 | .00 | |
| 5e. Total wages, salaries and other compensation of all employees | 5e. | .00 | .00 | % |
| 5f. Gross receipts from sales made or services rendered | 5f. | .00 | .00 | % |
| 5g. Total percentages (Add the percentages computed in column C) | 5g. | | | % |
| 5h. Farm allocation percentage (Divide line 6 by the number of apportionment factors used) | 5h. | | | % |

Attach a copy of each Federal Schedule F.
 Attach a separate Farm Allocation Formula calculation for each separate federal Schedule F if allocating income of a farm.
 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 6, Other income.

Schedule 5 Revised: 01/17/2020
EXCLUSIONS AND ADJUSTMENTS TO ORDINARY GAIN OR (LOSS) - L-1041, PAGE 1, LINE 5, COLUMN B

| | | |
|---|---|-----------------------------------|
| Use this schedule to report exclusions and adjustments to ordinary gain or (loss) | | EXCLUSIONS AND ADJUSTMENTS |
| 1. Ordinary gain or (loss) on property located outside of Lansing | 1 | .00 |
| 2. Portion of ordinary gain or (loss) from property located in Lansing allocated to period of time prior to 07/01/1967 (Attach a schedule that identifies and shows the calculation for each) | 2 | .00 |
| 3. Capital gain or (loss) from Sub. S corporations not included in lines 1 or 2 | 3 | .00 |
| 4. Total excludible ordinary gain or (loss) (Enter total of lines 1, 2 and 3 here and also on page 1, line 5, column B) | 4 | .00 |

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

| | | | |
|--------------------|-------------------------|---------------|----------|
| Form L-1041 | Name of estate or trust | Tax ID number | Tax Year |
|--------------------|-------------------------|---------------|----------|

Schedule 6 Revised: 01/17/2020
EXCLUSIONS AND ADJUSTMENTS TO OTHER INCOME - L-1041, PAGE 1, LINE 5, COLUMN B

Use this schedule to report exclusions and adjustments to other income

| COLUMN A SOURCE OF INCOME | COLUMN B FEDERAL TAX ID | COLUMN C NATURE OF INCOME | COLUMN D EXCLUSION OR ADJUSTMENT |
|---|----------------------------|------------------------------|--|
| 1. | | | .00 |
| 2. | | | .00 |
| 3. | | | .00 |
| 4. | | | .00 |
| 5. | | | .00 |
| 6. | | | .00 |
| 7. Total exclusions and adjustments to other income (Add lines 1 through 6 and enter totals here and on Form L-1041, page 1, line 16, column B) | | | .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.

Schedule RZ Revised: 01/17/2020

RENAISSANCE ZONE DEDUCTION SCHEDULE - FORM L-1041, PAGE 1, LINE 8

ESTATES OR TRUSTS, WITH INCOME FROM RENTAL REAL ESTATE BUSINESS, PROFESSION OR PARTNERSHIP LOCATED AND CONDUCTING BUSINESS IN A RENAISSANCE ZONE, USE THIS TO COMPUTE THEIR RENAISSANCE ZONE DEDUCTION

DISQUALIFICATION CRITERIA

AN ESTATE OR TRUST 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) | City (Detroit) Utilities Users Tax |
| Michigan Income Tax | Michigan Single Business Tax | Enterprise Zone Tax | Technology Park Development Tax |
| General Property Tax | Industrial Facilities Tax (IFT) | Neighborhood Enterprise Zone 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.

ESTATES AND TRUSTS WITH INCOME FROM RENTAL REAL ESTATE, BUSINESS, PROFESSION OR PARTNERSHIP LOCATED AND DOING BUSINESS IN A RENAISSANCE ZONE

COMPLETE THIS SECTION FOR ESTATES AND TRUSTS WITH INCOME FROM RENTAL REAL ESTATE, BUSINESS, PROFESSION OR PARTNERSHIP WITH BUSINESS ACTIVITY IN A RENAISSANCE ZONE.

| | | | | |
|--|------------------------|-----------------------------|---|----------|
| 1a. RZ Business Name (D.B.A.): | | | | |
| 1b. RZ Number: | | | | |
| 1c. RZ Address: | | | | |
| 2a. Business and farming income reported on Form L-1041, page 1, lines 1 and 4 | 2a | | | .00 |
| 2b. Estate's or Trust's Lansing net operating loss from previous year | 2b | | | .00 |
| 2c. Base business and farm income for Renaissance Zone Deduction (Line 2a less line 2b) | 2c | | | .00 |
| 3. Renaissance Zone Apportionment Percentage | COLUMN 1 IN LANSING | COLUMN 2 IN A LANSING RZ | COLUMN 3 PERCENTAGE (Column 2 divided by column 1) | COLUMN 4 |
| 3a. Average net book value of real & personal property | | | | |
| 3b. Gross rents paid on real property multiplied by 8 | | | | |
| 3c. Total property (Add line 3a and 3b) | | | % | |
| 3d. Total wages, salaries and other compensation | | | % | |
| 3e. Total percentages (Add column 3, line 3c and 3d) | | | % | |
| 3f. Renaissance Zone deduction percentage (Line 3e divided by 2c) | | | 3f. | % |
| 4. Renaissance Zone deduction for business and farming (Line 2c multiplied by line 3f). | | | 4. | .00 |
| 5. Renaissance Zone deduction from partnership (Enter partnership FEIN on line 5a and RZ deduction amount on line 5b) | 5a | | 5b | .00 |
| 6a. Address for each parcel of rental real estate located in a Renaissance Zone: | | | | |
| 6b. Renaissance Zone number of each parcel of rental real estate located in a Renaissance Zone | 6b. | | | |
| 7. Income from rental real estate located within a Renaissance Zone | | | 7 | .00 |
| 8. Renaissance Zone deduction base (Add lines 4, 5b and 7) | | | 8 | .00 |
| 9. Enter Deduction Allowance Factor on line 9a (100%, 75%, 50% or 25%); multiply line 8 by line 9a; enter result on line 9b and on L-1041, pg. 1, line 8.) | 9a | % | 9b | .00 |

Form L-1041

Name of estate or trust

Tax ID number

Tax Year

Schedule 7 - SUPPORTING NOTES AND STATEMENTS

Revised 01/17/2020

Large empty rectangular area for providing supporting notes and statements.