2012 INSTRUCTIONS FOR FORM M-1040EZ

WHO CAN USE THIS FORM	USE THIS FORM IF: You were a resident of Muskegon for all of 2012 with income from wages, interest or dividends with none of the income being excludable from Muskegon income tax and the tax payments are Muskegon tax withheld, estimated tax payments and credit for income tax paid to another Michigan city; or You were a non-resident of Muskegon for all of 2012 with wages earned in Muskegon and none of the earnings from Muskegon employers is excludable from Muskegon income tax. YOU CANNOT USE THIS FORM IF: You received alimony payments, had Muskegon business income (Sch C), sold or exchanged property (Sch D or 4797), had taxable IRA distributions, taxable pension/annuity distributions, supplemental income (Sch E or F), miscellaneous income, exclusions or adjustments.									
YOUR RETURN	Because this form is designed to be read by a machine, please print your numbers inside the boxes like this:									
	1 2 3 4 5 0 0 Do not type your numbers. Do not use dollar signs.									
	 NAME AND SOCIAL SECURITY NUMBER Fill in your first name, middle initial, last name and social security number. If a joint return, also fill in your spouse's first name, middle initial name and social security number. FIRST RETURN Check the first return box if this is the first time you filed a Muskegon income tax return. ADDRESS CHANGE 									
	Check the address change box if your address has changed since filing your 2011 Muskegon income tax return. RESIDENCY STATUS Check the resident or new resident her under Desidency Status. A part year resident of Muskegon connect use this form									
Check the resident or non-resident box under Residency Status. <u>A part year resident of Muskegon cannot use this for</u> MARRIED FILING SEPARATELY If married and filing separately, enter spouse's name and social security number in Married Filing Separately box.										
INCOME	If you have income on your federal income tax return that is not taxable by Muskegon, use Form M-1040. LINE 1. TOTAL WAGES, SALARIES AND TIPS Residents and non-residents enter the amount of wages reported on your Federal Return. LINE 2. INTEREST INCOME Residents enter the amount of taxable interest income reported on your Federal Return. Non-residents enter zero. Interest income is not taxable to a non-resident. LINE 3. DIVIDEND INCOME Residents enter the amount of dividend income reported on your Federal Return. Non-residents enter zero. Dividend income reported on your Federal Return. LINE 4. TOTAL MUSKEGON INCOME Enter the total of lines 1, 2 and 3.									
PAYMENTS AND CREDITS	 LINE 9. Residents and non-residents enter the total estimated income tax paid during 2012 including the amount paid with voucher 4 due January 31, 2012. LINE 10. Residents may take credit for income tax paid to another Michigan city. The credit is limited to the Muskegon non-resident rate of 0.5% (.005) and the Muskegon exemption of \$600.00 per person. (Refer to Worksheet on the back of M-1040TC) 									
TAX DUE	LINE 12. Tax due of one dollar (\$1.00) or more must be paid in full when the return is filed. Make check or money order payable to: the City of Muskegon. If your payment is over \$100.00, you may be assessed additional penalties and interest if you are required to file estimated tax vouchers.									
OVERPAYMENTS	LINE 13, 14, and 15. OVERPAYMENTS Overpayments of less than one dollar (\$1.00) will not be refunded and cannot be donated. All other overpayments will be refunded or may be donated or Credited to the 2012 estimated tax liability. To donate the overpayment, check the appropriate box on line 14 and enter the amount. To claim a refund, enter the overpayment on line 13a. Complete lines 13b through 13d if you want us to directly deposit the amount shown on line 11a into your checking or savings account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) instead of sending you a check. NOTE: If you do not want your refund directly deposited into your account, leave lines 13b through 13d blank. Enter the overpayment on line 15 if you want it credited to your 2012 estimated tax liability.									
EXEMPTION AMOUNT	LINE 5. EXEMPTION AMOUNT Complete worksheet below and enter the total from box 5a on page 1, line 5.									
	EXEMPTIONS WORKSHEET 1. CHECK BOXES THAT APPLY REGULAR 65 AND OVER BLIND DEAF PARAPLEGIC, QUADRIPLEGIC, HEMIPLEGIC	1A. NUMBER OF								
	YOURSELF O OR TOTALLY AND PERMANENTLY USABLED	BOXES CHECKED								
	SPOUSE 2. LIST FIRST NAMES OF DEPENDENT CHILDREN WHO LIVED WITH YOU	2A. NUMBER OF								
	3. OTHER DEPENDENTS (LIST AND EXPLAIN)	CHILDREN LISTED 3A. NUMBER OF OTHER								
	4. TOTAL NUMBER OF DEPENDENCY EXEMPTIONS (ADD BOXES 1A, 2A AND 3A. AND ENTER THE TOTAL IN BOX 4A.	4A. TOTAL NUMBER OF EXEMPTIONS								
	5. MULTIPLY TOTAL NUMBER OF EXEMPTIONS IN BOX 4A BY \$600.00 AND ENTER THE TOTAL IN BOX 5A AND ON PAGE 1, LINE 5.									
	LINES 6 THROUGH 15 Follow the instructions on the front of this form for each separate line	<u> </u>								

Follow the instructions on the front of this form for each separate line. Thank You



2012 MUSKEGON M-1040EZ

INDIVIDUAL INCOME TAX RETURN – DUE DATE APRIL 30, 2013

REFER TO INSTRUCTIONS ON BACK TO SEE WHO CAN USE THIS FORM

	YC	YOUR FIRST NAME AND MIDDLE INITIAL LAST NAME				YOUR SOCIAL SECURITY NUMBER								
MAILING								-		-				
		IF JOINT, SPOUSE'S FIRST NAME AND MIDDLE INITIAL LAST NAME		YOUR	SPOUSE	'S SO	CIAL SE	CURITY	NUMB	ER				
							-	-		-				
	нс	HOME ADDRESS (NUMBER AND STREET OR RUBAL ROUTE)				YOUR PHONE NUMBER								_
OTHERWISE PLEASE														
PRINT	CI	TY TOWN OR POST OFFICE			STATE			ZIP CODE						
		, . ,												
					RESIDENCY STATUS		MADDI			PARATE	IV			
SEE	,∣[Check box if this is the first time you	Check box if your	Check box if you			SPOUS							
INSTRUCTIONS ON BACK	5	filed a Muskegon	address has changed since filing	do not need a return form mailed	_		SSN							
ON BACK		return.	your 2011 return.	to you next year.	NON-RESID	ENT	3311							
	1.	Total wages, salaries, and RESIDENTS: Total from B	tips. (See instructions on back lox 1 of all your W-2 forms.	r.)										
		NON-RESIDENTS: Total f	from Box 1 of the W-2 forms for	r work done in the City of N	luskegon. Attach	1.						0	0	
INCOME	0	your W-2 form(s).							,					-
	2.											0	0	
ATTACH		NON-RESIDENTS: Leave	blank.			2.	,					. •	U	
COPY 2 OF YOUR	3.	Dividend income (See instructions on back.)												
W-2 FORM(S)		Dividend income. (See ins RESIDENTS: Report all d	lividend income.			3.						0	0	
HEBE		NON-RESIDENTS: Leave	Diank.						;			-		_
	4.												•	
		Add lines 1, 2 and 3. This	is your total Muskegon income	<u>.</u>		4.						0	0	
	5.						_		·			-	_	-
	э.	Enter amount from Exem	ptions Worksheet on back; or	if SINGLE enter \$600.00	; or if	5.						0	0	
AMOUNT		MARRIED filing jointly ent	er \$1,200.00.			•			,			. •	•	
	6.													פ
TAXABLE INCOME		Subtract line 5 from line 4	. This is your taxable income.			6.						0	0	PLEAS
												•	_	- AS
	7.	RESIDENTS : Multiply line	6 by one percent (01)			1 -						0	•	m T
TAX		NON-RESIDENTS: Multip	e 6 by one percent (.01). Iy line 6 by one-half of one per	cent (.005).		1.	7.						0	Ö
	8.					-							_	ROUND TO THE
	0.	Total Muskegon tax withhe	eld by employers (attach W-2 fo	orms showing Muskegon wi	thheld)	8.						0	0	2
								··						O
PAYMENTS	9.					9.			-			1		코
AND		Payments on 2012 Declaration of Muskegon Estimated Income Tax.										0	0	
CREDITS									,			•		NEAREST
	10.	0. Credit for income tax paid to another Michigan city (RESIDENTS ONLY). (Attach copy of other city's return.) USE CITY CREDIT WORKSHEET.					10.					0	0	μ,
		(Attach copy of other city's return.) USE CITY CREDIT WORKSHEET.						10.						E S
	11.							_					_	
TOTAL	•••	Add lines 8.9 and 10 and enter here.					11.						0	DOLLAR
										-				
	12.	If line 7 is larger than line	11, subtract line 11 from line	7. This is the amount you	owe. Please attach your	12.								R
TAX DUE		payment. Make check payable to: City of Muskegon. If payment due is greater than \$100.00, you may be assessed additional penalties and interest if you were required to pay estimated taxes.								0	0			
	10		,				_		,			•	_	-
	13.		ease see sample on the back											
	a. If line 11 is larger than line 7, subtract line 7 from line 11. This is your refund. Allow at least 45 days.													
		b. Routing number:												
		c. Type: Checking	☐ Savings											
REFUNDS						13.						0	0	
AND		d. Account number:				10.	•		,			. `	U	
CREDITS	14.	Please check the appropr	riate box to donate your refund.	Choose only one program.										
		C Lakeshore Trail Imp	provements 🗌 Muskegon Rec	reational Center 🗌 Downto	own Main Street	14.						0	0	
									;	_		-		4
	15.					15.						•	•	
		Check this box to credit this refund to the 2012 estimated tax liability.					•					0	0	
Librus road this rature. Linder the populities of particular labelars that to the heat of real branches are the Pot the real						*****		Fo	r Citv	/ of M	uske	aon i	ISE	
I have read this return. Under the penalties of perjury, I declare that to the best of my knowledge and belief the re is true, correct and accurately lists all amounts and sources of Muskegon income I received during the tax year.						urn		Pl	ease	do no	ot wri	te in l	box.	
	1.10		Box 29, Muskegon, MI 49			_	4							
PLEASE SIGN HERI	E YC	OUR SIGNATURE	DATE	SPOUSE'S SIGNATURE (IF J	JOINT RETURN) DAT	É								
KEEP A COPY OF THIS														
FOR YOUR RECORDS.									Mac	nine (Certif	icatio	n	

TO AVOID UNNECESSARY CORRESPONDENCE AND A DELAY IN PROCESSING YOUR TAX RETURN CHECK TO SEE THAT:

- You signed your return, and if a joint return, that your spouse signed the return.
- Box 1 of the W-2 form(s) is attached to your return and that the wages add up to the same amount reported on line 1.
- Box 19 of the W-2 form(s) add up to the Muskegon tax withheld.
- Copies of federal schedules are attached to your return to supporting items reported on lines 6, 7, 10 and 14. (M-1040 only)
- Copies of schedules are attached to your return to supporting all exclusions, adjustments and deductions claimed (M-1040 only)
- A copy of the other city's return is attached to support your credit for tax paid to another Michigan city
- Payment is enclosed for the entire balance due, if applicable
- Front page of the Federal 1040, 1040A or 1040 EZ

THANK YOU

Mail all refunds, payments to:

INCOME TAX DEPARTMENT CITY OF MUSKEGON PO BOX 29 MUSKEGON MI 49443-0029

ALL PAYMENTS:

Make checks out to: City Of Muskegon

Write your social security number on the check or money order.