2013 INSTRUCTIONS FOR FORM M-1040EZ

WHO CAN USE THIS FORM

USE THIS FORM IF:

You were a resident of Muskegon for all of 2013 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 2013 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, last 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 non-resident box under Residency Status. A part year resident of Muskegon cannot use this form.

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 is not taxable to a non-resident.

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 2013 including the amount paid with voucher 4 due January 31, 2013.

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 2013 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 2014 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 BOXES CHECKED	
YOURSELF					OR TOTALLY AND PERMANENTLY DISABLED	BOXES CHECKED	
SPOUSE							
2. LIST FIRST NAMES OF DEPENDENT CHILDREN WHO LIVED WITH YOU							
3. OTHER DEPENDENTS (LIST AND EXPLAIN)							
						4A. TOTAL NUMBER OF EXEMPTIONS	
						5A. EXEMPTION AMOUNT	

LINES 6 THROUGH 15

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



2013 MUSKEGON M-1040EZ

INDIVIDUAL INCOME TAX RETURN - DUE DATE APRIL 30, 2014

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

	YOUR FIRST NAME AND MIDDLE INITIAL	LAST NAME	YOUR SO	YOUR SOCIAL SECURITY NUMBER				
USETHE MUSKEGON MAILING	IF JOINT, SPOUSE'S FIRST NAME AND MIDDLE INITIAL	LAST NAME	YOUR SF	POUSE'S SOCIAL SECURITY NUMBER				
LABEL OTHERWISE PLEASE	HOME ADDRESS (NUMBER AND STREET OR RURAL R	YOUR PH	HONE NUMBER					
PRINT	CITY TOWN, OR POST OFFICE		ZIP CODE					
SEE INSTRUCTIONS	Check box if this is the first time you filed a Muskegon Check box if you changed since	SIDENT	MARRIED FILING SEPARATELY SPOUSE'S NAME SSN					
ON BACK	return. year.	N-RESIDENT	55N					
INCOME ATTACH COPY 2 OF YOUR W-2 FORM(S)	 Total wages, salaries, and tips. (See instructions RESIDENTS: Total from Box 1 of all your W-2 for NON-RESIDENTS: Total from Box 1 of the W-2 f your W-2 form(s). 	ach 1.		0 0				
	 Interest income. (See instructions on back.) RESIDENTS: Report all taxable interest income. NON-RESIDENTS: Leave blank. 	2.	ļ	0 0				
	 Dividend income. (See instructions on back.) RESIDENTS: Report all dividend income. NON-RESIDENTS: Leave blank. 	3.		0 0				
HERE -	4. Add lines 1, 2 and 3. This is your total Muskegon	4.	, .	0 0				
EXEMPTION AMOUNT	Enter amount from Exemptions Worksheet on MARRIED filing jointly enter \$1,200.00.	5.		0 0				
TAXABLE INCOME	Subtract line 5 from line 4. This is your taxable in	6.		0 0	PLEASE			
TAX	7. RESIDENTS: Multiply line 6 by one percent (.01) NON-RESIDENTS: Multiply line 6 by one-half of	7.						
	Total Muskegon tax withheld by employers (attac	8.		0 0	ROUND TO THE			
PAYMENTS SAND CREDITS	9. Payments on 2013 Declaration of Muskegon Est	9.		0 0				
	Credit for income tax paid to another Michig (Attach copy of other city's return.) USE CITY CF	10.		0 0	NEAREST			
TOTAL	11. Add lines 8. 9 and 10 and enter here.	11.	,	0 0	DOLLAR			
TAX DUE	12. If line 7 is larger than line 11, subtract line 11 fr payment. Make check payable to: City of Muske assessed additional penalties and interest if you	attach your rou may be 12.	ļ	0 0	AR			
REFUNDS AND	13. Please see sample on th a. If line 11 is larger than line 7, subtract line 7 fr b. Routing number: c. Type: Checking Savings d. Account number:	days.	,	0 0				
L	14. Please check the appropriate box to donate your			0 0				
	☐ Lakeshore Trail Improvements ☐ Muskeg	eet 14.		0 0				
	Check this box to credit this refund to the 2	15.		0 0				
I have read this relies true, correct and	urn. Under the penalties of perjury, I declare accurately lists all amounts and sources of N	elief the return ax year.	For City of Muskego Please do not write	n use. in box.				
Mail return to: Inco								
PLEASE SIGN HER	YOUR SIGNATURE DAT	N) DATE						
KEEP A COPY OF THIS								
FOR YOUR RECORDS.				Machine Certifica	ation			

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.