

CITY OF LAPEER INDIVIDUAL INCOME TAX RETURN

DUE APRIL 30, 2009

2008 L-1040

TAXPAYER'S FIRST NAME, MIDDLE INITIAL, AND LAST NAME	YOUR SOCIAL SECURITY NUMBER	YOUR OCCUPATION
IF JOINT RETURN, SPOUSE'S FIRST NAME, MIDDLE INITIAL, AND LAST NAME	SPOUSE'S SOCIAL SECURITY NUMBER	SPOUSE'S OCCUPATION
CURRENT HOME ADDRESS (NUMBER AND STREET INCLUDING APARTMENT NUMBER)	IF MARRIED, IS SPOUSE FILING A SEPARATE RETURN? YES <input type="checkbox"/> NO <input type="checkbox"/> If Yes - Spouse's Name and SSN:	
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE	ENTER NAME AND ADDRESS USED ON 2007 RETURN IF DIFFERENT	

RESIDENCY STATUS: RESIDENT NONRESIDENT PART-YEAR RESIDENT FROM ____/____/2008 TO ____/____/2008

EXEMPTIONS 1a. Yourself 65 or over Blind Disabled Deaf 1b. Spouse 65 or over Blind Disabled Deaf

Name of Dependent	Social Security Number	Relationship	Date of Birth	Number of boxes checked
1c.				Number of dependents listed
1d.				
1e.				Total Exemptions
1f.				(Enter on line 17)

INCOME

Resident-report all income earned regardless of where earned. Nonresident-report income earned in City.
Include Wages, Tips and other Compensation (Deferred compensation distributions, sick pay etc)

ATTACH COPY OF PAGE 1 OF FEDERAL FORM 1040 TO BACK OF THIS RETURN

Employer's Name	Where you work	Income Tax Withheld	Wages from W-2, Box 1
2a			
2b			
2c			
2d			
2e	Total for additional employers from attached sheet		
3	TOTAL COMPENSATION AND LAPEER TAX WITHHELD	3a	3b
4	Taxable interest – Attach copy of Page 1 of Federal 1040		4
5	Ordinary dividends - Attach copy of Page 1 of Federal 1040		5
6	Business income – Attach copy of Federal Schedule C		6
7	Capital gains or losses – Attach copy of Federal Schedule D		7
8	Rental real estate, royalties, partnerships, trusts, etc. – Attach copy of Federal Schedule E		8
9	Other income total from Page 2, line 31f (UNEMPLOYMENT IS NOT TAXABLE INCOME TO THE CITY)		9
10	TOTAL INCOME ADD LINES 3B THROUGH 9		10

ATTACH W-2 FORMS HERE

DEDUCTIONS

ENCLOSE CHECK OR MONEY ORDER FOR TAX DUE (DO NOT STAPLE TO RETURN)

11	Individual Retirement Account – Attach copy of Page 1 of Federal 1040	11
12	Employee business expenses – Attach copy of Federal Schedule 2106	12
13	Moving expenses - Attach Federal Form 3903 or list	13
14	Alimony paid– DO NOT INCLUDE CHILD SUPPORT Attach copy of Page 1 of Federal 1040	14
15	TOTAL DEDUCTIONS. ADD LINES 11 THROUGH 14	15
16	TOTAL INCOME AFTER DEDUCTIONS. SUBTRACT LINE 15 FROM LINE 10	16
17	Amount for exemptions. Number of exemptions _____ times exemption amount of \$600.00	17
18	TOTAL INCOME SUBJECT TO TAX. SUBTRACT LINE 17 FROM LINE 16	18
CALCULATE CITY OF LAPEER TAX :		
19	Multiply Line 18 by .01 for Residents, .005 for Nonresidents or amount from Part-year resident Schedule P	19

PAYMENTS AND CREDITS

20	Tax withheld by your employer from line 3a above	20
21	Payments on 2008 Declaration of Estimated Income Tax, extension and credit forward	21
22	Credit for tax paid to another city and for tax paid by a partnership. Attach copy of other city's return	22
23	TOTAL PAYMENTS AND CREDITS ADD LINES 20 THROUGH 22	23

TAX DUE	24. If tax (line 19 is larger than payments (line 23) >>>> PAY WITH RETURN Check, money order or for direct withdrawal mark 27 a ,c ,d, e, f below	24
OVERPAYMENT	25. If payments (line 23) are larger than tax (line 19) >>>> REFUND For direct deposit mark 27 b, c, d, e, f below	25
CREDIT TO 2009	26. Overpayment to be HELD and APPLIED TO NEXT YEAR ESTIMATED TAX >>>> CREDIT FORWARD	26

ELECTRONIC REFUND OR PAYMENT INFORMATION

27 a. TAX DUE - DIRECT WITHDRAWAL b. REFUND –DIRECT DEPOSIT
 c. Electronic funds withdrawal effective date: ____/____/____ d. ROUTING NUMBER-- MUST BE 9 DIGITS _____
 e. ACCOUNT # _____
 (if blank, default is date return processed) f. Account Type: SAVINGS CHECKING

SIGNATURES ARE REQUIRED ON PAGE 2

MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF LAPEER OR PAY WITH ELECTRONIC FUNDS WITHDRAWAL
 MAIL RETURN TO: Lapeer City Income Tax Department, 576 Liberty Park, Lapeer, MI 48446

**FAILURE TO ATTACH DOCUMENTATION OR ATTACHING INCORRECT OR INCOMPLETE DOCUMENTATION
WILL RESULT IN DEDUCTIONS AND LOSSES BEING DISALLOWED OR DELAY PROCESSING OF RETURN**

27. WAGE ALLOCATION				
COMPUTATION OF LAPEER WAGES OF A NONRESIDENT WHO WORKS BOTH IN AND OUTSIDE OF LAPEER FOR THE SAME EMPLOYER. WAGES FROM LINE 27f ARE TO BE ENTERED ON THE APPROPRIATE LINE OF PAGE 1, LINES 2a THROUGH 2e, COLUMN "Wages from W-2, Box 1"				
27a Employer Name. (A COMPUTATION MUST BE MADE FOR EACH EMPLOYER)	1	2	3	4
27b Actual number of days or hours worked for employer. (DO NOT INCLUDE WEEKENDS OFF, HOLIDAYS, SICK OR VACATION DAYS, ETC. IN AMOUNTS ON 27b and 27c)				
27c Actual number of days or hours worked in Lapeer				
27d Percentage of days or hours worked in Lapeer. Line 27c divided by line 27b		%	%	%
27e Total wages shown on LW-2 or W-2 box 1.				
27f Wages earned in Lapeer. Line 27e multiplied by percentage on line 27d				
Enter on page 1, lines 2a through 2e, in column "Wages from W-2, Box 1" the Lapeer wages from 27f for each employer				

28. BUSINESS AND FARMING INCOME				
28a Net profit (or loss) from business, profession or farm. (ATTACH FEDERAL SCHEDULE C OR SCHEDULE F)				.00
28b Allocation percentage from line 29g below. (IF ALL BUSINESS WAS CONDUCTED IN LAPEER ENTER 100%)				%
28c Allocated net profit (loss). Multiply line 28a by line 28b				.00
28d Applicable portion of net operating loss carryover. (ATTACH SCHEDULE)				.00
28e Applicable portion of retirement plan deduction. Check type of plan	<input type="checkbox"/> KEOGH	<input type="checkbox"/> SEP	<input type="checkbox"/> SIMPLE (Attach federal schedule)	.00
28f Total. Lines 28c less lines 28d and 28e. ENTER HERE AND ON PAGE 1 LINE 6				.00

29. BUSINESS ALLOCATION FORMULA				
For use by nonresident to compute excludible business income				
BUSINESS FEIN:		COLUMN 1 LOCATED EVERYWHERE	COLUMN 2 LOCATED IN LAPEER	COLUMN 3 PERCENTAGE (COLUMN 2 DIVIDED BY COLUMN 1)
29a Average net book value of real tangible personal property		.00	.00	
29b Annual gross rent paid on real property multiplied by 8.		.00	.00	
29c Total property. Add lines 29a and 29b		.00	.00	%
29d Total wages, salaries and other compensation of all employees		.00	.00	%
29e Gross receipts from sales made or services rendered		.00	.00	%
29f Total percentages. Add the percentages computed in column 3 lines 29c, 29d and 29e				%
29g Business Allocation Percentage. Divide line 29f by the number of factors used ENTER HERE AND ON LINE 28B ABOVE				%

30. RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, TRUSTS, ETC.				
THE FEDERAL RULES CONCERNING PASSIVE LOSSES ARE APPLICABLE TO LOSSES DEDUCTED ON THIS RETURN. SUBCHAPTER S GAINS ARE NOT TAXABLE AND SUBCHAPTER S LOSSES ARE NOT DEDUCTIBLE ON INDIVIDUAL RETURNS UNDER THE LAPEER INCOME TAX ORDINANCE.				
30a Rental real estate from federal Schedule E. (ATTACH FEDERAL SCHEDULE E AND FORM 8582)				.00
30b Partnership, estates, trusts from federal Schedule E. (ATTACH FEDERAL SCHEDULE E AND SCHEDULE K-1)				.00
30c Subchapter S distributions. (ATTACH A COPY OF FEDERAL SCHEDULE K-1)				.00
30d Total. Add lines 30a, 30b and 30c. ENTER HERE AND ON PAGE 1, LINE 8				.00

31. OTHER INCOME				
OTHER INCOME INCLUDES: LOTTERY WINNINGS, ALIMONY RECEIVED, PROFIT SHARING PLAN DISTRIBUTIONS, PREMATURE I.R.A. DISTRIBUTIONS, PREMATURE PENSION PLAN DISTRIBUTIONS, ETC. ATTACH COPIES OF ALL FEDERAL SCHEDULES AND FORMS 1099.				
	RECEIVED FROM	KIND OF INCOME		AMOUNT
31a				.00
31b				.00
31c				.00
31d				.00
31e				.00
31f Total. Add lines 31a through 31e. ENTER HERE AND ON PAGE 1, LINE 9				.00

THIRD PARTY DESIGNEE
Please check appropriate box. Yes you may discuss my return with my preparer Do not discuss my return with my preparer

I declare that I have examined this return (including 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.

_____/_____/_____
TAXPAYER'S SIGNATURE – If joint return both husband and wife must sign. DATE SIGNATURE OF PREPARER OTHER THAN TAXPAYER DATE

_____/_____/_____
SPOUSE'S SIGNATURE DATE PREPARER'S ADDRESS

DAYTIME PHONE NUMBER (_____) _____ PREPARER'S PHONE NUMBER (_____) _____

E-MAIL ADDRESS _____