

CITY OF LAPEER INDIVIDUAL INCOME TAX RETURN

DUE May 1, 2023

2022 L-1040

TAXPAYER'S FIRST NAME, MIDDLE INITIAL, AND LAST NAME	YOUR SOCIAL SECURITY NUMBER	Check here if you itemized deductions on your 2022 federal tax return <input type="checkbox"/>
IF JOINT RETURN, SPOUSE'S FIRST NAME, MIDDLE INITIAL, AND LAST NAME	SPOUSE'S SOCIAL SECURITY NUMBER	Deceased: Taxpayer <input type="checkbox"/> Date _____ Spouse <input type="checkbox"/> Date _____
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"/>	
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE	If Yes - Spouse's Name and SSN: ENTER NAME AND ADDRESS USED ON 2021 RETURN IF DIFFERENT	

RESIDENCY STATUS:  RESIDENT  NONRESIDENT  PART-YEAR RESIDENT FROM \_\_\_\_/\_\_\_\_/2022 TO \_\_\_\_/\_\_\_\_/2022

**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	Number of dependents listed
1c.					
1d.					
1e.					
1f.					
				Total Exemptions	(Enter on line 17)

**INCOME** Resident-report all income earned regardless of where earned. Nonresident-report all income earned in City. Include Wages, Tips and other Compensation (Deferred compensation distributions, sick pay etc.). Wages earned in and out of the City by the same employer should be allocated on Page 2, line 27.

ATTACH TO BACK OF THIS RETURN COPY OF PAGES 1&2 OF FEDERAL FORM 1040 AND REQUIRED SCHEDULES

Employer's Name	Where you work	Column A Income Tax Withheld	Column B Wages from W-2, Box 1
2a		.00	.00
2b		.00	.00
2c		.00	.00
2d		.00	.00
2e Total for additional employers from attached sheet		.00	.00
<b>3 TOTAL COMPENSATION AND LAPEER TAX WITHHELD</b>		<b>3a .00</b>	<b>3b .00</b>
4 Taxable interest	Attach copy of Page 1 of Federal 1040	4	.00
5 Ordinary dividends	Attach copy of Page 1 of Federal 1040	5	.00
6 Business and farming income from Page 2, line 28f	Attach copy of Federal Schedule C	6	.00
7 Capital gains or losses	Attach copy of Federal Schedule D	7	.00
8 Rental real estate, royalties, partnerships, trusts, etc. from Page 2, line 30d	Attach copy of Federal Schedule E	8	.00
9 Other income total from Page 2, line 31f	<b>(UNEMPLOYMENT IS NOT TAXABLE INCOME TO THE CITY)</b>	9	.00
10 TOTAL INCOME ADD LINES 3B THROUGH 9		10	.00

ATTACH W-2 FORMS HERE

**DEDUCTIONS**

11 Individual Retirement Account	Attach copy of Federal 1040 Schedule 1	11	.00
12 Employee business expenses	Attach copy of Federal Schedule 2106	12	.00
13 Moving expenses	Attach Federal Form 3903 or list	13	.00
14 Alimony paid – DO NOT INCLUDE CHILD SUPPORT	Attach copy of Federal 1040 Schedule 1	14	.00
15 TOTAL DEDUCTIONS. ADD LINES 11 THROUGH 14		15	.00
16 TOTAL INCOME AFTER DEDUCTIONS. SUBTRACT LINE 15 FROM LINE 10		16	.00
17 Amount for exemptions. Number of exemptions _____ times exemption amount of \$600.00		17	.00
18 TOTAL INCOME SUBJECT TO TAX. SUBTRACT LINE 17 FROM LINE 16		18	.00
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	.00

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

**PAYMENTS AND CREDITS (If line 24 exceeds \$100 see instructions for making estimated tax payments)**

20 Tax withheld by your employer from line 3a above		20	.00
21 Payments on 2022 Declaration of Estimated Income Tax, extension and credit forward		21	.00
22 Credit for tax paid to another city and/or for tax paid by a partnership. Attach copy of other city's return		22	.00
23 TOTAL PAYMENTS AND CREDITS ADD LINES 20 THROUGH 22		23	.00

<b>TAX DUE</b>	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	.00
<b>OVERPAYMENT</b>	25. If payments (line 23) are larger than tax (line 19) >>>> REFUND For direct deposit mark 27 b, d, e, f below	25	.00
<b>CREDIT TO 2023</b>	26. Overpayment to be HELD and APPLIED TO 2023 ESTIMATED TAX >>>> CREDIT FORWARD	26	.00

**ELECTRONIC REFUND OR PAYMENT INFORMATION**

27 a. TAX DUE – DIRECT WITHDRAWAL   
 b. REFUND – DIRECT DEPOSIT   
 c. Electronic funds withdrawal effective date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 (if blank, default is date return processed)  
 d. Account Type: SAVINGS  CHECKING   
 e. Routing No. MUST BE 9 DIGITS \_\_\_\_\_ f. Account No. \_\_\_\_\_

**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**

<b>27. WAGE ALLOCATION - FOR NONRESIDENT WORKING INSIDE AND OUTSIDE OF LAPEER FOR SAME EMPLOYER</b>				
COMPUTATION OF LAPEER WAGES OF <b>A NONRESIDENT WHO WORKS BOTH IN AND OUTSIDE OF LAPEER FOR THE SAME EMPLOYER.</b> 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.	.00	.00	.00	.00
27f Wages earned in Lapeer. Line 27e multiplied by percentage on line 27d	.00	.00	.00	.00
Enter on page 1, column B, lines 2a through 2e, the Lapeer wages from 27f for each employer				

<b>28. BUSINESS AND FARMING INCOME</b>							
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	.00						
<table border="0" style="width:100%"> <tr> <td style="width:30%">KEOGH</td> <td style="width:10%"><input type="checkbox"/></td> <td style="width:10%">SEP</td> <td style="width:10%"><input type="checkbox"/></td> <td style="width:40%">SIMPLE (Attach federal schedule)</td> <td style="width:10%"><input type="checkbox"/></td> </tr> </table>	KEOGH	<input type="checkbox"/>	SEP	<input type="checkbox"/>	SIMPLE (Attach federal schedule)	<input type="checkbox"/>	.00
KEOGH	<input type="checkbox"/>	SEP	<input type="checkbox"/>	SIMPLE (Attach federal schedule)	<input type="checkbox"/>		
28f Total. Lines 28c less lines 28d and 28e. ENTER HERE AND ON PAGE 1 LINE 6	.00						

<b>29. BUSINESS ALLOCATION FORMULA- FOR NONRESIDENT BUSINESS INCOME EARNED INSIDE AND OUTSIDE THE CITY OF LAPEER</b>			
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			%

<b>30. RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, TRUSTS, ETC.</b>	
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

<b>31. OTHER INCOME</b>		
OTHER INCOME INCLUDES: GAMBLING & LOTTERY WINNINGS, ALIMONY RECEIVED, PROFIT SHARING PLAN DISTRIBUTIONS, PREMATURE IRA 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**

Do you want to allow another person to discuss this return with the Income Tax Department?  Yes-complete the following  No

Designee's Name: \_\_\_\_\_ Phone No. \_\_\_\_\_ Personal ID Number(PIN) \_\_\_\_\_

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 \_\_\_\_\_

Date of birth: Taxpayer \_\_\_\_\_ Spouse \_\_\_\_\_ PREPARER'S PHONE NUMBER (\_\_\_\_\_) \_\_\_\_\_

DAYTIME PHONE NUMBER (\_\_\_\_\_) \_\_\_\_\_ Taxpayer email \_\_\_\_\_