

Taxpayer's SSN		Taxpayer's first name Initial Last name		RESIDENCE STATUS	
Spouse's SSN		If joint return spouse's first name Initial Last name		<input type="checkbox"/> Resident <input type="checkbox"/> Nonresident <input type="checkbox"/> Part-year resident Part-year resident - dates of residency (mm/dd/yyyy) From _____ To _____	
Mark (X) box if deceased <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse Enter date of death on page 2, right side of the signature area		Present home address (Number and street) Apt. no.		FILING STATUS	
Mark box (X) below if: <input type="checkbox"/> Federal Form 1310 attached <input type="checkbox"/> Itemized deductions on your Federal tax return for 2022		Address line 2 (P.O. Box address for mailing use only)		<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately. Enter spouse's SSN in Spouse's SSN box and Spouse's full name here.	
		City, town or post office State Zip code			
		Foreign country name Foreign province/county Foreign postal code		Spouse's full name if married filing separately	

		ROUND ALL FIGURES TO NEAREST DOLLAR		Column A	Column B	Column C				
		INCOME	(Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)	Federal Return Data	Exclusions/Adjustments	Taxable Income				
ATTACH COPY OF PAGE 1-2 AND SCHEDULE 1 OF FEDERAL RETURNS	1.	Wages, salaries, tips, etc. (W-2 forms must be attached)	1	.00	.00	.00				
	2.	Taxable interest	2	.00	.00	.00				
	3.	Ordinary dividends	3	.00	.00	.00				
	4.	Taxable refunds, credits or offsets of state and local income taxes	4	.00	.00	NOT TAXABLE				
	5.	Alimony received	5	.00	.00	.00				
	6.	Business income or (loss) (Attach copy of federal Schedule C)	6	.00	.00	.00				
	7.	Capital gain or (loss) (Attach copy of fed. Sch. D) 7a. <input type="checkbox"/> Mark if federal Sch. D not required	7	.00	.00	.00				
	8.	Other gains or (losses) (Attach copy of federal Form 4797)	8	.00	.00	.00				
	9.	Taxable IRA distributions (Attach copy of Form(s) 1099-R)	9	.00	.00	.00				
	10.	Taxable pensions and annuities (Attach copy of Form(s) 1099-R)	10	.00	.00	.00				
	11.	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Attach copy of federal Schedule E)	11	.00	.00	.00				
	12.	Subchapter S corporation distributions (Attach federal Sch. K-1)	12	NOT APPLICABLE	.00	.00				
	13.	Farm income or (loss) (Attach copy of federal Schedule F)	13	.00	.00	.00				
	14.	Unemployment compensation	14	.00	.00	NOT TAXABLE				
	15.	Social security benefits	15	.00	.00	NOT TAXABLE				
	16.	Other income (Attach statement listing type and amount)	16	.00	.00	.00				
	ATTACH W-2 FORMS HERE	17.	Total additions (Add lines 2 through 16)	17	.00	.00	.00			
		18.	Total income (Add lines 1 through 16)	18	.00	.00	.00			
19.		Total deductions (Subtractions) (Total from page 2, Deductions schedule, line 7)	19		.00	.00				
20.		Total income after deductions (Subtract line 19 from line 18)	20		.00	.00				
21.		Exemptions (Enter the total exemptions, from Form L-1040, page 2, box 1h, in line 21a and multiply this number by \$600 and enter on line 21b)	21a		21b	.00				
22.		Total income subject to tax (Subtract line 21b from line 20)	22		.00	.00				
23.		Tax at (tax rate) (Multiply line 22 by Lansing resident tax rate of 1.0% (0.01) or nonresident tax rate of 0.5% (0.005) and enter tax on line 23b, or if using Schedule TC to compute tax, check box 23a and enter tax from Schedule TC, line 23c)	23a		23b	.00				
24.		Payments and credits 24a <input type="checkbox"/> Lansing tax withheld 24b <input type="checkbox"/> Other tax payments (est. extension, or fwd. partnership & tax option corp) 24c <input type="checkbox"/> Credit for tax paid to another city 24d <input type="checkbox"/> Total payments & credits	24a	.00	24b	.00	24c	.00	24d	.00
25.		Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax 25a <input type="checkbox"/> Interest 25b <input type="checkbox"/> Penalty 25c <input type="checkbox"/> Total interest & penalty	25a	.00	25b	.00	25c	.00		
ENCLOSE CHECK OR MONEY ORDER		TAX DUE 26. MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF LANSING IF PAID ON LINE CREDITCARD/ELECTRONIC CHECK ENTER CONF # <input type="checkbox"/>		PAY WITH RETURN 26		.00				
	OVERPAYMENT 27. Tax overpayment (Subtract lines 23b and 25c from line 24d; choose overpayment options on lines 28 - 30) 27				.00					
	28a	Amount of overpayment donated	28b	Police Problem Solving	28c	Homeless Assistance	28d	Total donations		
	28a	.00	28b	.00	28c	.00	28d	.00		
	29.	Amount of overpayment credited forward to 2023	Amount of credit to 2023		29	.00				
30.	Amount of overpayment refunded (Line 27 less lines 28d and 29) (For refund to be directly deposited to your bank account, mark refund box, line 31a, and complete line 31 c, d & e)	Refund amount >>		30	.00					
31.	Direct deposit refund or Direct withdrawal payment (Mark (X) box 31a or 31b and complete lines 31c, 31d, and 31e)	31a	Refund (direct deposit)	31c	Routing number					
		31b	Pay Tax Due (direct withdrawal)	31d	Account number					
		31e Account Type:		Checking	Savings					

Taxpayer's name

Taxpayer's SSN

2022

EXEMPTIONS SCHEDULE

Date of birth (mm/dd/yyyy)

Regular

65 or over

Blind

Deaf

Disabled

1a. You

1b. Spouse

1e. Enter the number of boxes checked on lines 1a and 1b

1d. List Dependents

1c.

Check box if you can be claimed as a dependent on another person's tax return

Table with 6 columns: #, First Name, Last Name, Social Security Number, Relationship, Date of Birth. Rows 1-8.

1f. Enter number of dependent children listed on line 1d

1g. Enter number of other dependents listed on line 1d

1h. Total exemptions (Add lines 1e, 1f and 1g; enter here and also on page 1, line 21a)

EXCLUDED WAGES AND TAX WITHHELD SCHEDULE (See instructions. Resident wages generally not excluded)

Table with 6 columns: W-2 #, Col. A T or S, COLUMN B SOCIAL SECURITY NUMBER, COLUMN C EMPLOYER'S ID NUMBER, COLUMN D EXCLUDED WAGES, COLUMN E LANSING TAX WITHHELD, COLUMN F LOCALITY NAME. Includes a central warning: FAILURE TO ATTACH W-2 FORMS TO PAGE 1 WILL DELAY PROCESSING OF RETURN...

DEDUCTIONS SCHEDULE (See instructions; deductions allocated on the same basis as related income)

Table with 2 columns: DEDUCTIONS (1-7) and amounts. Includes: 1. IRA deduction, 2. Self-employed SEP, SIMPLE and qualified plans, 3. Employee business expenses, 4. Moving expenses for members of Armed Forces ONLY, 5. Alimony paid, 6. Renaissance Zone deduction, 7. Total deductions.

ADDRESS SCHEDULE (Where taxpayer (T), spouse (S) or both (B) resided during year and dates of residency)

Table with 4 columns: MARK T, S, B; List all residence (domicile) addresses; FROM MONTH DAY; TO MONTH DAY.

THIRD PARTY DESIGNEE

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

Designee's name, Phone No., Personal identification number (PIN)

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.

SIGN HERE: TAXPAYER'S SIGNATURE - If joint return, both spouses must sign; Date (MM/DD/YY); Taxpayer's occupation; Daytime phone number; If deceased, date of death; SPOUSE'S SIGNATURE; Date (MM/DD/YY); Spouse's occupation; If deceased, date of death.

PREPARER'S SIGNATURE: SIGNATURE OF PREPARER OTHER THAN TAXPAYER; Date (MM/DD/YY); PTIN, EIN or SSN; Preparer's phone no.; FIRM'S NAME (or yours if self-employed), ADDRESS AND ZIP CODE; NACTP software number.

Taxpayer's name	Taxpayer's SSN	2022 LANSING	
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SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - L-1040, PAGE 1, LINES 23a AND 23b **Attachment 1**

Revised 10/27/2022

A part-year resident is required to complete and attach this schedule to the Lansing return:

1. Box A to report dates of residency of the taxpayer and spouse during the tax year
2. Box B to report the former address of the taxpayer and spouse
3. Column A to report all income from their federal income tax return
4. Column B to report all income taxable on their federal return that is not taxable to Lansing
5. Column C to report income taxable as a resident and compute tax due on this income at the resident tax rate
6. Column D to report income taxable as a nonresident and compute tax due on this income at the nonresident tax rate

A. PART-YEAR RESIDENCY PERIOD		From	To	B. PART-YEAR RESIDENT'S FORMER ADDRESS	
Taxpayer				Taxpayer	
Spouse				Spouse	

INCOME		Column A Federal Return Data	Column B Exclusions and Adjustments	Column C Taxable Resident Income	Column D Taxable Nonresident Income
1. Wages, salaries, tips, etc. (Attach Form(s) W-2)	1	.00	.00	.00	.00
2. Taxable interest	2	.00	.00	.00	NOT TAXABLE
3. Ordinary dividends	3	.00	.00	.00	NOT TAXABLE
4. Taxable refunds, credits or offsets	4	.00	.00	NOT APPLICABLE	NOT TAXABLE
5. Alimony received	5		.00	.00	.00
6. Business income or (loss) (Att. copy of fed. Sch. C)	6	.00	.00	.00	.00
7. Capital gain or (loss) (Att. copy of Sch. D)	7a	.00	.00	.00	.00
			Mark if Sch. D not required		
7b					
8. Other gains or (losses) (Att. copy of Form 4797)	8	.00	.00	.00	.00
9. Taxable IRA distributions	9	.00	.00	.00	.00
10. Taxable pensions and annuities (Att. Form 1099-R)	10	.00	.00	.00	.00
11. Rental real estate, royalties, partnerships, S corps., trusts, etc. (Attach copy of fed. Sch. E)	11	.00	.00	.00	.00
12. Subchapter S corporation distributions (Attach federal Sch. K-1)	12	.00	.00	.00	.00
13. Farm income or (loss) (Att. copy of fed. Sch. F)	13	.00	.00	.00	.00
14. Unemployment compensation	14	.00	.00	NOT APPLICABLE	NOT TAXABLE
15. Social security benefits	15	.00	.00	NOT APPLICABLE	NOT TAXABLE
16. Other income (Att. statement listing type and amt)	16	.00	.00	.00	.00
17. Total additions (Add lines 2 through 16)	17	.00	.00	.00	.00
18. Total income (Add lines 1 through 16)	18	.00	.00	.00	.00

DEDUCTIONS SCHEDULE See instructions. Deductions must be allocated on the same basis as related income.

1. IRA deduction (Attach copy of schedule 1 of federal return & evidence of payment)	1	.00	.00	.00	.00
2. Self-employed SEP, SIMPLE and qualified plans (Att. copy of schedule 1 of fed. return)	2	.00	.00	.00	.00
3. Employee business expenses (See instructions & attach copy of detailed log of expenses)	3			.00	.00
4. Moving expenses - ARMED FORCES ONLY (into Lansing area only) (Att copy of federal Form 3903)	4	.00	.00	.00	.00
5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT. (Attach copy of schedule 1 of federal return)	5	.00	.00	.00	.00
6. Renaissance Zone deduction (Att. Sch. RZ)	6			.00	.00
19. Total deductions (Add lines 1 through 6)	19			.00	.00
20a. Total income after deductions (Subtract line 19 from line 18)	20a			.00	.00
20b. Losses transferred between columns C and D (If line 20a is a loss in either column C or D, see instructions)	20b			.00	.00
20c. Total income after adjustment (Line 20a less line 20b)	20c			.00	.00
21. Exemptions (Enter the number of exemptions from Form L-1040, page 2, box 1h, on line 21a; multiply line 21a by \$600; and enter the result on line 21b) (If the amount on line 21b exceeds the amount of resident income on line 20c, enter unused portion (line 21b less line 20c) on line 21c)	21a			.00	.00
	21b				
	21c				.00
22a. Total income subject to tax as a resident (Subtract line 21b from line 20c; if zero or less, enter zero)	22a			.00	.00
22b. Total income subject to tax as a nonresident (Subtract line 21c from line 20c; if zero or less, enter zero)	22b				.00
23a. Tax at resident rate (MULTIPLY LINE 22a BY 1% (0.01), THE RESIDENT TAX RATE)	23a			.00	.00
23b. Tax at nonresident rate (MULTIPLY LINE 22b BY 0.5% (0.005), THE NONRESIDENT TAX RATE)	23b				.00
23c. Total tax (Add lines 23a and 23b) (ENTER HERE AND ON FORM L-1040, PAGE 1, LINE 23b, AND PLACE A MARK (X) IN BOX 23a OF FORM L-1040)	23c			.00	.00

Taxpayer's name	Taxpayer's SSN	2022 LANSING	
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WAGES AND EXCLUDIBLE WAGES SCHEDULE - L-1040, PAGE 1, LINE 1, COLUMN B **Attachment 2-1**

All W-2 forms must be attached to page 1 of the return

Revised 10/27/2022

Use this form to provide details for all Forms W-2 and all other wage income reported on federal form 1040, line 7, such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return form 1040, line 7. Excludible wages for each employer are also reported on Form L-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form L-1040, page 1, line 1, column B.

WAGES, ETC.	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3
1. Employer's ID number (W-2, box b) or source's ID Number if available			
2. Employer's name (Form W-2, box c) or source's name			
3. SSN from Form W-2, box a			
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Dates of employment during tax year	From <input type="text"/> To <input type="text"/>	From <input type="text"/> To <input type="text"/>	From <input type="text"/> To <input type="text"/>
6. Mark (X) box if you work at multiple locations in and out of the Lansing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there: include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)			
8. Wages, tips, other compensation (Form W-2, Box 1)			
9. Wages not included in Form W-2, box 1 (See instructions)			
10. Code for wage type reported on line 9			
NONRESIDENT WAGE ALLOCATION	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3
For use by nonresidents or part-year residents who worked both in and outside of the Lansing for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in Lansing while a nonresident (use only wages and days worked while a nonresident for computations). Nonresidents working all of their work time for an employer in the Lansing should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.			
11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)			
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside of Lansing			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in Lansing			
15. Percentage of days or hours worked in Lansing (Line 14 divided by line 13; default is 100%)	%	%	%
16. Wages earned in Lansing (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)			
EXCLUDIBLE WAGES	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)			
18. Enter resident excludible wages			
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by Lansing			
20. Total excludible wages (Line 17 plus line 18; Enter here and on L-1040, page 2, Excluded Wages schedule)			
21. Total taxable wages (Line 8 plus line 9 less line 20)			
22. Total wages (Add lines 8 and 9 for all employers and other sources; must equal amount reported on Form L-1040, page 1, line 1, column A; Part-year residents must equal amount reported on Schedule TC, line 1, column A)			
23. Total excludible wages from all employers and other sources (Add line 20 for all columns; enter here and also on Form L-1040, page 1, line 1, column B; part-year residents enter here and on Schedule TC, line 1, column B))			
24. Total taxable wages from all employers and other sources (Line 22 less line 23); enter here and also on Form L-1040, page 1, line 1, column C; part-year residents enter here and allocate on Schedule TC, line 1, between columns C and D)			

FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.

<table border="1"> <tr> <td>Taxpayer's name</td> <td>Taxpayer's SSN</td> <td style="text-align: center;">2022 LANSING</td> </tr> </table>	Taxpayer's name	Taxpayer's SSN	2022 LANSING
Taxpayer's name	Taxpayer's SSN	2022 LANSING	

WAGES AND EXCLUDIBLE WAGES SCHEDULE - L-1040, PAGE 1, LINE 1, COLUMN B **Attachment 2-2**
All W-2 forms must be attached to page 1 of the return Revised 10/27/2022

Use this form to provide details for all Forms W-2 and all other wage income reported on federal form 1040, line 7, such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return form 1040, line 7. Excludible wages for each employer are also reported on Form L-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form L-1040, page 1, line 1, column B.

WAGES, ETC.	Employer (or source) 4	Employer (or source) 5	Employer (or source) 6
1. Employer's ID number (W-2, box b) or source's ID Number if available			
2. Employer's name (Form W-2, box c) or source's name			
3. SSN from Form W-2, box a			
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Dates of employment during tax year	From <input type="text"/> To <input type="text"/>	From <input type="text"/> To <input type="text"/>	From <input type="text"/> To <input type="text"/>
6. Mark (X) box if you work at multiple locations in and out of the Lansing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there: include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)			
8. Wages, tips, other compensation (Form W-2, Box 1)			
9. Wages not included in Form W-2, box 1 (See instructions)			
10. Code for wage type reported on line 9			
NONRESIDENT WAGE ALLOCATION	Employer (or source) 4	Employer (or source) 5	Employer (or source) 6
For use by nonresidents or part-year residents who worked both in and outside of the Lansing for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in Lansing while a nonresident (use only wages and days worked while a nonresident for computations). Nonresidents working all of their work time for an employer in the Lansing should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.			
11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)			
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside of Lansing			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in Lansing			
15. Percentage of days or hours worked in Lansing (Line 14 divided by line 13; default is 100%)	%	%	%
16. Wages earned in Lansing (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)			
EXCLUDIBLE WAGES	Employer (or source) 4	Employer (or source) 5	Employer (or source) 6
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)			
18. Enter resident excludible wages			
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by Lansing			
20. Total excludible wages (Line 17 plus line 18; Enter here and on L-1040, page 2, Excluded Wages schedule)			
21. Total taxable wages (Line 8 plus line 9 less line 20)			

FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.

<table border="1"> <tr> <td>Taxpayer's name</td> <td>Taxpayer's SSN</td> <td style="text-align: center;">2022 LANSING</td> </tr> </table>	Taxpayer's name	Taxpayer's SSN	2022 LANSING
Taxpayer's name	Taxpayer's SSN	2022 LANSING	

WAGES AND EXCLUDIBLE WAGES SCHEDULE - L-1040, PAGE 1, LINE 1, COLUMN B **Attachment 2-3**
All W-2 forms must be attached to page 1 of the return Revised 10/27/2022

Use this form to provide details for all Forms W-2 and all other wage income reported on federal form 1040, line 7, such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return form 1040, line 7. Excludible wages for each employer are also reported on Form L-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form L-1040, page 1, line 1, column B.

WAGES, ETC.	Employer (or source) 7	Employer (or source) 8	Employer (or source) 9
1. Employer's ID number (W-2, box b) or source's ID Number if available			
2. Employer's name (Form W-2, box c) or source's name			
3. SSN from Form W-2, box a			
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Dates of employment during tax year	From <input type="text"/> To <input type="text"/>	From <input type="text"/> To <input type="text"/>	From <input type="text"/> To <input type="text"/>
6. Mark (X) box if you work at multiple locations in and out of the Lansing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there: include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)			
8. Wages, tips, other compensation (Form W-2, Box 1)			
9. Wages not included in Form W-2, box 1 (See instructions)			
10. Code for wage type reported on line 9			
NONRESIDENT WAGE ALLOCATION	Employer (or source) 7	Employer (or source) 8	Employer (or source) 9
For use by nonresidents or part-year residents who worked both in and outside of the Lansing for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in Lansing while a nonresident (use only wages and days worked while a nonresident for computations). Nonresidents working all of their work time for an employer in the Lansing should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.			
11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)			
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside of Lansing			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in Lansing			
15. Percentage of days or hours worked in Lansing (Line 14 divided by line 13; default is 100%)	%	%	%
16. Wages earned in Lansing (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)			
EXCLUDIBLE WAGES	Employer (or source) 7	Employer (or source) 8	Employer (or source) 9
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)			
18. Enter resident excludible wages			
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by Lansing			
20. Total excludible wages (Line 17 plus line 18; Enter here and on L-1040, page 2, Excluded Wages schedule)			
21. Total taxable wages (Line 8 plus line 9 less line 20)			

FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.

L-1040PV

LANSING
INCOME TAX RETURN PAYMENT VOUCHER

2022 RET RPV

Taxpayer Name:

Social Security No:

Due on or Before: 4/30/2023 due date of 2022 return*

Payment: \$

Payment Method: Make payment by check or money order payable to "City of Lansing." Include your social security number, daytime phone number, and "2022 L-1040PV" on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of Lansing. Not all cities accept credit card or direct debit payments.

Paying with Return: This payment voucher is not used when including payment with your tax return. When paying with your return, place the payment on top of the return in the envelope. Do not attach the check to the return.

Address for Payment: **City of Lansing Income Tax Department**
PO Box 40752
Lansing, MI 48901

* If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Taxpayer Records: Amount Paid: _____
Check Number: _____
Date Mailed: _____

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

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L-1040PV

LANSING
INCOME TAX RETURN PAYMENT VOUCHER

Revised: 10/27/2022

2022 RET RPV

Mail To: Lansing Income Tax Department

PO Box 40752
Lansing, MI 48901

NACTP #
EFIN #

Taxpayer's first name, initial, last name		Taxpayer's SSN							
If joint return spouse's first name, initial, last name		If joint payment, spouse's SSN							
Present home address (Number and street)		Apt. no.	{2D Barcode of scan line data}						
Address line 2 (P.O. Box address for mailing use only)									
City, town or post office		State	Zip code						
Foreign country name, province/county, postal code		Amount of tax, interest and penalty you are paying by check or money order						Round to nearest dollar	
									.00

**2023 CITY OF LANSING ESTIMATED INCOME TAX
FORM L-1040ES**
FOR INDIVIDUALS, CORPORATIONS AND PARTNERSHIPS
INSTRUCTIONS FOR LANSING ESTIMATED INCOME TAX

WHO MUST MAKE ESTIMATED PAYMENTS

- A. **INDIVIDUALS AND UNINCORPORATED BUSINESSES:** Every resident or non-resident who expects taxable income, from which the Income Tax will not be withheld, must file an Estimated Tax. An estimate is not required if the estimated tax, Line 7 of the Worksheet for Estimated Income Tax, is one hundred dollars (\$100.00) or less. A husband and wife may file a joint Estimate.
- B. **CORPORATION:** Every corporation subject to the tax on all or part of its net profits must file Estimated Income Tax. An Estimate is not required from a corporation if the estimated tax, Line 7 of the Worksheet for Estimated Income Tax, is two hundred fifty dollars (\$250.00) or less.
- C. **PARTNERSHIPS:** A partnership whose partners are subject to tax on all or part of their distributive share of net profit may file a Estimated Income Tax, and the partners will not be required to file individual estimated tax unless they have other income on which the Lansing Income Tax is expected to exceed one hundred dollars (\$100.00). The names, addresses and social security numbers of the partners on whose behalf the estimate is filed shall be shown on an attached schedule.

WHEN TO FILE THE ESTIMATE AND PAY THE TAX

- A. **CALENDAR YEAR TAXPAYERS**
 - 1) **FILING:** If you need an extension and your four (4) quarterly estimated payments do not cover, at 100% of your tax, an additional payment must be made with the extension
 - 2) **PAYMENT:** The estimated tax must be paid in four (4) equal installments on or before April 30, 2023 June 30, 2023 September 30, 2023 and January 31, 2024.
- B. **FISCAL YEAR TAXPAYERS**
 - 1) **FILING:** If you need an extension and your four (4) quarterly estimated payments do not cover 100% of your tax, an additional payment must be made with the extension.
 - 2) **Payment must be made with the extension. PAYMENTS:** The estimated tax must be paid in full in four (4) equal installments on or before April 30, June 30, September 30, and January 31, or on or before the 4th, 6th, 9th and 13th month after the beginning of the taxable fiscal year.
 - 3) If the due date falls on a Saturday, Sunday or legal holiday, the due date is extended to the next day which is not a Saturday, Sunday or legal holiday.

INCOME SUBJECT TO LANSING INCOME TAX

- A. **RESIDENTS:** All salaries, wages, bonuses, commissions and other compensation, net profit from a business or profession, net rental income, capital gains less capital losses, dividend income, interest income, income from estates and trusts, and other income.
- B. **NON-RESIDENTS:** Salaries, wages, bonuses, commissions and other compensation for services rendered or work performed in Lansing; Net rental income from property in Lansing; Net profits from a business, profession or other activity to the extent that it is from work done, services rendered or activity conducted in Lansing; Capital gains less capital losses from the sale of real or tangible personal property located in Lansing. The ordinance and regulations should be reviewed if you have a question concerning the allocation of income earned in Lansing.

HOW TO FILE

- A. Your annual return for the preceding year may be used as the basis for computing your estimated tax for the current year.
- B. You may use the same figure used for estimating your federal income tax adjusted to exclude any income or deductions not taxable or permissible under the Lansing Income Tax Ordinance.

WITHHOLDING TAX CREDITS AND OTHER CREDITS (Line 5)

- A. **WITHHOLDING TAX CREDITS:** You may subtract from your estimated Lansing Income Tax (Line 4), the amount of Lansing income tax expected to be withheld.
- B. **INCOME TAX PAID TO ANOTHER CITY:** If you are a resident of Lansing and pay income tax to another city on income earned outside of Lansing you may subtract from your estimate of Lansing income tax the amount of income tax expected to be paid to the other city. This credit may not exceed the amount of tax assessable under the Lansing Income Tax Ordinance on the same amount of income of a non-resident. (Worksheet Line 6)
- C. **INCOME TAX PAID BY PARTNERSHIPS:** If you are a member of a partnership which elects to file a return and pay the tax on behalf of the partners, you may subtract, from your estimate of Lansing Income Tax, the amount of tax expected to be paid by the partnership for your distributive share of net profits. (Worksheet Line 6)

AMENDED ESTIMATED TAX: if you have filed an estimated tax voucher and find that your estimated tax is substantially increased or decreased as a result of a change in your income or exemptions, you may amend your estimate at the time of making a quarterly payment.

PENALTIES AND INTEREST: If the total amount of tax withheld and estimated tax paid is less than seventy percent (70%) of the final tax due, interest and penalties may be charged.

FORMS OR INFORMATION: Forms or information may be obtained in 3 ways.

1. Visit our website at www.lansingmi.gov
2. Visit us at the Income Tax Department located on 1st floor City Hall.
3. Phone us at (517) 483-4115.

NOTE: FILING ESTIMATED TAX DOES NOT EXCUSE THE TAXPAYER FROM FILING AN ANNUAL RETURN EVEN THOUGH THERE IS NO CHANGE IN THE ESTIMATED TAX LIABILITY.

*If the due date falls on a Saturday, Sunday or legal holiday, the due date is extended to the next day which is not a Saturday, Sunday or legal holiday.

WORKSHEET FOR 2023 ESTIMATED INCOME TAX

(KEEP FOR YOUR RECORDS)

2023 PAYMENT RECORD

1. TOTAL LANSING INCOME EXPECTED IN 2023 (See Instructions)	\$	VOUCHER	DATE	CHECK NUMBER	TAX PAID
2. EXEMPTIONS (\$600 for each exemption; Does not apply to corporations)	\$	1			\$
3. ESTIMATED LANSING TAXABLE INCOME (Line 1 less Line 2)	\$	2			\$
4. ESTIMATED LANSING INCOME TAX BEFORE CREDITS (Non-resident individuals enter . 5% of Line 3, All other taxpayers enter 1.0% of Line 3)	\$	3			\$
5. AMOUNT OF LANSING TAX TO BE WITHHELD	\$	4			\$
6. AMOUNT OF OTHER CREDITS	\$	TOTAL PAID			\$
7. ESTIMATED LANSING INCOME TAX DUE (Line 4 less Lines 5 and 6)	\$				

L-1040ES

LANSING
ESTIMATED INCOME TAX PAYMENT VOUCHER
FIRST QUARTER - PAYMENT DUE APRIL 30, 2023

2023 EST 01Q

Taxpayer Name: []

Social Security No: []

Due on or Before: 4/30/2023, for tax year 2023*

Payment: \$ []

Payment Method: Make payment by check or money order payable to "City of Lansing." Write your social security number, daytime phone number, and "2023 L-1040ES" on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of Lansing. Not all cities accept credit card or direct debit payments.

Additional Information: The spouse of the joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as the taxpayer on this payment voucher.

Address for Payment: City of Lansing Income Tax Department
124 W Michigan Ave
Lansing, MI 48933

* If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Taxpayer Records: Amount Paid: []
Check Number: []
Date Mailed: []

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT V DETACH HERE V

L-1040ES LANSING FIRST QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER 2023 EST 01Q
Mail To: Lansing Income Tax Department

124 W Michigan Ave
Lansing, MI 48933

NACTP # []
EFIN # []

ESTIMATED PAYMENT VOUCHER 1

Due Date: 04/30/2023

Table with 3 columns: Taxpayer information, Payment details, and Address/Barcode. Includes fields for name, SSN, address, and tax amount.

L-1040ES

LANSING
ESTIMATED INCOME TAX PAYMENT VOUCHER
SECOND QUARTER - PAYMENT DUE JUNE 30, 2023

2023 EST 02Q

Taxpayer Name: []

Social Security No: []

Due on or Before: 6/30/2023 for tax year 2023*

Payment: \$ []

Payment Method: Make payment by check or money order payable to "City of Lansing." Write your social security number, daytime phone number, and "2023 L-1040ES" on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of Lansing. Not all cities accept credit card or direct debit payments.

Additional Information: The spouse of the joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as the taxpayer on this payment voucher.

Address for Payment: City of Lansing Income Tax Department
124 W Michigan Ave
Lansing, MI 48933

* If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Taxpayer Records: Amount Paid: _____
Check Number: _____
Date Mailed: _____

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

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L-1040ES

LANSING
SECOND QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER
Mail To: Lansing Income Tax Department

2023 EST 02Q

Revised: 10/27/22

124 W Michigan Ave
Lansing, MI 48933

NACTP # []
EFIN # []

ESTIMATED PAYMENT VOUCHER 2

Due Date: 06/30/2023

Table with 3 columns: Taxpayer information, Payment details, and Tax amount. Includes fields for name, SSN, address, and tax amount.

L-1040ES

LANSING
ESTIMATED INCOME TAX PAYMENT VOUCHER
THIRD QUARTER - PAYMENT DUE SEPTEMBER 30, 2023

2023 EST 03Q

Taxpayer Name: []

Social Security No: []

Due on or Before: 9/30/2023 for tax year 2023*

Payment: \$ []

Payment Method: Make payment by check or money order payable to "City of Lansing." Write your social security number, daytime phone number, and "2023 L-1040ES" on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of Lansing. Not all cities accept credit card or direct debit payments.

Additional Information: The spouse of the joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as the taxpayer on this payment voucher.

Address for Payment: City of Lansing Income Tax Department
124 W Michigan Ave
Lansing, MI 48933

* If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Taxpayer Records: Amount Paid: []
Check Number: []
Date Mailed: []

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

L-1040ES

LANSING
THIRD QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER
Mail To: Lansing Income Tax Department

2023 EST 03Q

124 W Michigan Ave
Lansing, MI 48933

Revised: 10/27/2022

NACTP # []
EFIN # []

ESTIMATED PAYMENT VOUCHER 3

Due Date: 09/30/2023

Table with 3 columns: Taxpayer information, Payment details, and Tax amount. Includes fields for name, SSN, address, and tax amount.

L-1040ES

LANSING
ESTIMATED INCOME TAX PAYMENT VOUCHER
FOURTH QUARTER - PAYMENT DUE JANUARY 31, 2024

2023 EST 04Q

Taxpayer Name:

Social Security No:

Due on or Before: 1/31/2024, for tax year 2023*

Payment: \$

Payment Method: Make payment by check or money order payable to "City of Lansing." Write your social security number, daytime phone number, and "2023 L-1040ES" on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of Lansing. Not all cities accept credit card or direct debit payments.

Additional Information: The spouse of the joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as the taxpayer on this payment voucher.

Address for Payment: **City of Lansing Income Tax Department**
124 W Michigan Ave
Lansing, MI 48933

* If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Taxpayer Records: Amount Paid: _____
Check Number: _____
Date Mailed: _____

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

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L-1040ES

LANSING
FOURTH QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER
Mail To: Lansing Income Tax Department

2023 EST 04Q

Revised: 10/27/2022

124 W Michigan Ave
Lansing, MI 48933

Due Date: 01/31/2024

NACTP # <input type="text"/>				
EFIN # <input type="text"/>				
Taxpayer's first name, initial, last name		Taxpayer's SSN		
If joint return spouse's first name, initial, last name		If joint payment, spouse's SSN		
Present home address (Number and street) Apt. no.		{2D Barcode of scan line data}		
Address line 2 (P.O. Box address for mailing use only)				
City, town or post office	State	Zip code		
Foreign country name, province/county, postal code		Amount of estimated tax you are paying by check or money order	Round to nearest dollar	
			.00	