

Frequently Asked Questions

Income Tax

I have a Lansing address, how do I know if it is within the City of Lansing boundaries?

There are several ways to tell if you live in the City of Lansing

- Voter Registration card will show Chris Swope as the City Clerk
- Property Tax Bill. If you own your home, your property tax bill will come from the City of Lansing
- If the City of Lansing Police Department or Fire Department responds to your 911 call
- To verify if your address is within the City limits go to [Verify Lansing Addresses](#)

Estimated Payments

- If your employer does not withhold city income tax from your wages and your anticipated tax due is over \$100 you must make quarterly estimated payments to the City of Lansing
- When you have or you prepare your taxes, take 70% of line 23. That will be your **minimum** required payment to the City for the next year taxes; divide it accordingly and make those payments on or before the due dates
- Estimated payments are due April 30, June 30, September 30 and January 31
- If you want to make **one** estimated payment for the year, it has to be the 1st payment due on or before April 30th to avoid penalty and interest on estimated payments
- Instructions and payment coupons are [here](#)

Residents - examples of things that are Taxable beyond regular pay

- Bonuses, commissions, profit sharing plan income, regardless of where earned
- Strike pay
- Vacation and Sick pay
- Net profits from operation of a business or profession regardless of where earned
- Income from a Partnership, Estate or Trust
- Interest from Bank Accounts, Credit Unions, Savings & Loan
- Rental Income
- Employer Buy Out payments
- Early distributions from IRA and retirement plans. Distributions from government deferred compensation plans are taxable
- Lottery Winnings

Non-resident - examples of things that are Taxable beyond regular pay

- Bonuses, commissions, profit sharing plan income and other compensation for services received from your Lansing based employer
- Strike pay

- Vacation and Sick pay from your Lansing based employer
- Net profits from operation of a business or profession conducted in Lansing
- Net profits from rental of real and tangible property located in Lansing
- Net profits from sale or exchange of personal property located in Lansing
- Employer Buy Out payments from your Lansing based employer

Residents - examples of things that are not Taxable to the City of Lansing

- Unemployment (however, it is taxable for your Federal and State returns)
- Workers Compensation
- Sub-Pay
- Regular distributions from retirement plans, age 59 ½ or older or code (2) in box (7) of Federal form 1099-R), except distributions from governmental deferred compensation plans

Non-residents, examples of things that are not Taxable to the City of Lansing

- Gains/losses from stock/bond transactions
- Interest, dividends and royalty income
- Income from trust and estates
- Qualified deferred compensation properly reported on Form 1099-R

What are some examples of things that are not Deductible on my Lansing tax return

- Parking fees
- Losses/gains from rental properties located **outside** the corporate limits of Lansing (**non-residents only**)

Are there employers in other townships that are considered Lansing based employers?

Yes. There are several areas outside the City of Lansing limits that are considered inside the City due to 425 tax share agreements.

- General Motors Delta Township production facility (including assembly and regional stamping plants)
- Suppliers to the General Motors Delta Township production facility located around the plant
- Jackson National Life

Helpful Hints

- Checks are payable to – “City of Lansing”
- Write the last four (4) digits of your social security number and/or file number on your check
- Never send a check or money order without some form of documentation; this could cause a delay in applying your payment properly
- When mailing returns, always keep a copy for your records

- Always include your file number and telephone number on any correspondence, so we may research your issue properly and contact you if we have any questions
- Please complete form [L-6-IT](#) when your business has a change (i.e. address, you sold your business, your business closed)
- Tax Rates
 - Individual Resident (lives in the City) - 1% (0.01)
 - Individual Non-Resident (works in the City) - 1/2% (0.005)
 - Corporate - 1% (0.01)
- You must file a return if your income is greater than \$600 per calendar year
- The standard exemption amount is \$600
- Tax return filing date is on or before April 30th