

PRSRT STD  
US Postage  
PAID  
NT

City of Highland Park  
Income Tax Department  
P.O. Box 239  
Eaton Rapids, MI 48827-0239

Form HP-1040

**2018 HIGHLAND PARK  
INDIVIDUAL INCOME TAX  
FORMS AND INSTRUCTIONS**

**For use by individual residents,  
part-year residents and nonresidents**

**CITY OF HIGHLAND PARK INCOME TAX**

**2018**

**ALL PERSONS HAVING HIGHLAND PARK TAXABLE INCOME IN 2018 MUST FILE A RETURN**

TAX RETURNS ARE DUE APRIL 30, 2019

**MAILING ADDRESS**

**BALANCE DUE RETURNS**

City of Highland Park 1040 Payments  
P.O. Box 239  
Eaton Rapids, MI 48827

**ALL OTHER RETURNS**

City of Highland Park  
P.O. Box 239  
Eaton Rapids, MI 48827

**TAX RATES  
EXEMPTIONS**

Resident: 2%  
Nonresident: 1%  
Exemption value: \$600

**PAYMENT  
OF TAX DUE**

Tax must be paid at the time you file your return if you owe \$1.00 or more.

**NOTE: If you are paying \$100.00 or more with your 2018 return, you may need to make estimated income tax payments for 2019. See page 2 for instructions.**

Make check or money order payable to: **CITY OF HIGHLAND PARK**

**YCONFRETUJN**

Tax returns are due April 30, 2019  
Forms are available online at [www.Highlandparkcity.org](http://www.Highlandparkcity.org).

**YCONFRETUJN**

For assistance contact the Hamtramck Income Tax Department at 3401 Evaline Ave, Hamtramck, Michigan or call (313) 603-3118.

**Failure to attach documentation or attaching incorrect or incomplete documentation will delay processing of the return or result in corrections being made to the return.**

## 2018 HIGHLAND PARK FORM HP-1040 INSTRUCTIONS FOR RESIDENTS, NONRESIDENTS AND PART-YEAR RESIDENTS

### WHO MUST FILE A RETURN

If you had Highland Park taxable income greater than the total of your personal and dependency exemptions, you must file a tax return — even if you did not file a federal tax return. See Exemptions schedule for more information on your allowable exemption total. You are required to file a tax return and pay tax even if your employer did not withhold Highland Park tax from your paycheck. You will be required to make estimated income tax payments if you work for an employer not withholding Highland Park tax from your 2019 wages.

### ESTIMATED TAX PAYMENTS

When your total income tax is greater than the amount of tax withheld plus other credits by \$100 or more, you may be required to make quarterly estimated tax payments. File Form HP-1040ES (available on the Highland Park website) by April 30 of the tax year and pay at least one-fourth (¼) of the estimated tax. The remaining estimated tax is due in three equal payments on June 30 and September 30 of the tax year and January 31 of the following year. Adjust the remaining quarterly payments if your income increases or decreases during the year.

Failure to make required estimated tax payments or underpayment of estimated tax will result in assessment of penalty and interest.

If you have made estimated tax payments and do not owe more tax for the year, you still must file a tax return.

### DUE DATE AND EXTENSIONS

Returns are due on or before April 30, 2019. The due date of the annual income tax return may be extended for a period not to exceed six months. To apply for an extension, file Form HP-4868, Application for Automatic Extension of Time to File an Individual Income Tax Return. Applying for a federal extension does not satisfy the requirement for filing a Highland Park extension. Application for an extension must be made and the tentative tax due must be paid (MCL 141.664). Filing an extension with payment is not a substitute for making estimated tax payments. An extension does not extend the time for paying the tax due.

When an extension form is filed and the balance due is paid, it may be assumed that the extension is automatically granted unless otherwise notified. Interest and penalty is charged on taxes paid late even if an extension of time to file is granted. Penalty may be waived by the Income Tax Administrator if the tax paid by the original due date is not understated by more than 5% of tax or the corporation can show that the failure to pay on time was due to reasonable cause.

### AMENDED RETURNS

File amended returns using the HP-1040. Clearly mark **AMENDED** at the top of the return. If a change on your federal return affects Highland Park taxable income, you must file an amended return within 90 days of the change and pay the tax due. An adjustment must be made for tax paid or refunds received from the original return. Write in the tax paid or refunds received to the left of the box on page 2, Payments and Credits schedule, line 4; Include the tax paid and subtract refunds from the original return when totaling amended return payments and credits. All schedules supporting the changes should accompany the filing. Every change must be explained. Mail amended returns to: Highland Park Income Tax, P.O. Box 239, Eaton Rapids, MI 48827-0239.

### CHARGES FOR LATE PAYMENTS

All tax payments remaining unpaid after they are due are liable to a penalty of 1% per month, not to exceed a total penalty of 25%, and bear interest at the rate of 1% above the prime rate on an annual basis. The minimum combined charge for interest and penalty is \$2.00.

### DISCLAIMER

These instructions are interpretations of the Uniform City Income Tax Ordinance, MCLA 141.601 et seq. The Highland Park Income Tax Ordinance will prevail in any disagreement between these instructions and the Ordinance.

### COMPLETING YOUR RETURN

#### NAME, ADDRESS, SOCIAL SECURITY NUMBER

- Always write your social security number(s) on the return. Your social security number must agree with the SSN on the Form(s) W-2 attached to your return.
- Enter your name and, if a joint return, your spouse's name.
- If the taxpayer or spouse is deceased: attach a copy of federal Form 1310 or a copy of the death certificate; write deceased in the signature area; and enter the date of death in the box on the signature line of return.
- Enter your current address under Present home address. If using a PO Box, or an address that is not your legal residence, you must add an attachment that states your actual residence.
- Mark the box to indicate your filing status.

#### RESIDENCY STATUS

Indicate your residency status by marking (X) the proper box.

**Resident** — a person whose domicile (principle residence) was in the City of Highland Park all year. File as a resident if you were a resident the entire year.

**Nonresident** — a person whose domicile (principle residence) was outside the City of Highland Park all year. File as a nonresident if you were a nonresident the entire year.

**Part-Year Resident** — a person who changed their domicile (primary residence) during the year from one inside Highland Park to one outside Highland Park or vice versa. If you were a resident for only part of 2018, use form HP-1040TC to calculate the tax and attach it to the HP-1040.

**Married with Different Residency Status.** If you were married in 2018 and had a different residency status from that of your spouse, file separate returns or file a resident return using Form HP-1040TC to compute the tax.

#### FILING STATUS

Indicate filing status by marking (X) the proper box. If married filing separately, enter spouse's Social Security number in the spouse's SSN box and enter the spouse's full name in the filing status box.

#### INCOME EXEMPT FROM HIGHLAND PARK INCOME TAX

Highland Park does not tax the following types of income:

1. Social security, pensions and annuities (including disability pensions), Individual Retirement Account (IRA) distributions received after reaching age 59½.
2. Proceeds of insurance where the taxpayer paid policy premiums. (Payments from a health and accident policy paid by an employer are taxed the same as under the Internal Revenue Code).
3. Welfare relief, unemployment compensation and supplemental unemployment benefits.
4. Interest from obligations of the United States, the states or subordinate units of government of the states and gains or losses on the sales of obligations of the United States.
5. Military pay of members of the armed forces of the United States, including Reserve and National Guard pay.
6. Michigan Lottery prizes won on or before December 30, 1988. (Michigan lottery prizes won after December 30, 1988 are taxable.)
7. City, state and federal refunds.

#### ITEMS NOT DEDUCTIBLE ON THE HIGHLAND PARK TAX RETURN

Highland Park does not allow deductions for items such as taxes, interest, medical expenses, charitable contributions, casualty and theft losses, etc. In addition, the following federal adjustments are not deductible on the Highland Park return: student loan interest, Archer MSA deduction, self-employed health insurance deduction, one-half or self employment tax, and penalty for early withdrawal of savings.

### FORM HP-1040, PAGE 1, INSTRUCTIONS

#### TOTAL INCOME AND TAX COMPUTATION

Round all figures to the nearest dollar.

#### Lines 1 – 16, Columns A & B – Federal Data and Exclusions

**NOTE:** Schedules, attachments and other documentation that support tax withheld, exclusions, adjustments or deductions must be provided. Failure to attach or attaching incomplete supporting information will delay processing of your return or result in tax withheld, exclusions, adjustments or deductions being disallowed.

#### Lines 1 - 16, Column C – Figure Taxable Income

Subtract column B from column A and enter difference in column C. Support figures with schedules.

#### Line 17 – Total Additions

Add lines 2 through 16.

#### Line 18 – Total Income

Add lines 1 through 17.

#### Line 19 – Total Deductions

Enter the total deductions from line 7 of Deductions schedule, page 2.

#### Line 20 – Total Income after Deductions

Subtract line 19 from line 18.

#### Line 21 – Exemptions

Enter the total number of exemptions (page 2, Exemptions schedule, line 1h) on line 21a and multiply line 21a by \$600.00 and enter the product on line 21b.

#### Line 22 – Total Income Subject to Tax

Subtract line 21b from line 20. If line 21b is greater, enter zero.

#### Line 23 – Tax

Multiply line 22 by the appropriate tax rate to compute tax liability, and enter it on line 23b. (The resident tax rate is 2%. The nonresident rate is 1%.) If you were a resident for only part of the year and used Schedule TC to compute your tax, mark (X) line 23a and attach Schedule TC to the return.

## 2018 HIGHLAND PARK FORM HP-1040 INSTRUCTIONS FOR RESIDENTS, NONRESIDENTS AND PART-YEAR RESIDENTS

### Line 24 – Total Payments and Credits

Enter the line 4 total from the Payments and Credits schedule on page 2. You must file the return even if there is no tax due or overpayment.

**Line 25 – Estimated Tax or Late Payment Interest and Penalty**  
Nonpayment or underpayment of estimated income tax and late payment of tax is subject to penalty and interest. You may calculate the amounts and enter penalty on line 25a, interest on 25b, and the total interest and penalty on line 25c or the city may calculate and assess it. Calculate estimated tax interest and penalty using Form 1040ES.

### TAX DUE OR REFUND

#### Line 26 – Tax Due and Payment of Tax

If the tax on line 23b plus the interest and penalty on line 25c exceeds the total Payments and Credits on line 24, enter the difference, the tax due, on line 26. The tax due must be paid with the return when filed. The due date for the return is April 30, 2019.

**Pay by Check or Money Order.** Make the check or money order payable to the CITY OF HIGHLAND PARK, place the check or money order in front of page 1 of the tax form and mail the return with the payment to: Highland Park Income Tax, P.O. Box 239, Eaton Rapids, MI 48827-0239. Do not send cash for your tax payment. The tax is due at the time of filing the return.

#### Line 27 – Overpayment

If the total payments and credits on line 24 exceed the tax on line 23 plus the interest and penalty on line 25c, enter the difference, the overpayment, on line 27. Use lines 28 through 31 to indicate what you want done with the refund. You must file the return even if there is no tax due, no overpayment or only a slight overpayment.

#### Line 29 – Credit Forward

Enter on line 29 the amount of overpayment to credit to the next year.

#### Line 30 – Refund

Enter on Line 30 the amount of the overpayment to be refunded. Your refund will be issued as a paper check.

Please allow 45 DAYS before calling about a refund.

## FORM HP-1040, PAGE 2 INSTRUCTIONS

### EXEMPTIONS SCHEDULE

Complete the Exceptions schedule to report and claim the total exemptions amount allowed. Everyone who files a Highland Park return gets a personal exemption of \$600 for 2018. You may claim an exemption even if someone else claims you as a dependent on their return.

**Lines 1a - 1c – You and Spouse.** Enter your date of birth and mark (X) the exemption boxes that apply to you. If filing jointly, complete line 1b for spouse. If you are age sixty-five or older or you are blind, you get an additional exemption. Mark (X) the boxes that apply, and enter on line 1e the total number of exemption boxes marked.

**Lines 1d – Dependents.** Determine dependents using the same rules as on the federal return. If you cannot claim a dependent on the federal return, you cannot claim them on a Highland Park return. Enter the names of your dependent children that live with you, then the names of other dependents and their relationship to you. Provide dependents' Social Security numbers and dates of birth. Enter totals on 1f and 1g.

**Lines 1e - 1h – Total Exemptions.** Add the amounts on 1e, 1f and 1g, and enter the total exemptions on line 1h and on page 1, line 21a.

### EXCLUDED WAGES SCHEDULE

If any wages reported on page 1, line 1, column A, are not taxable, the Excluded Wages schedule must be completed. The data to complete this schedule comes from the Wages, Excludible Wages and City Tax Withheld schedule.

### DEDUCTIONS SCHEDULE

You may deduct amounts that directly relate to income that is taxable by Highland Park, prorating where necessary. Allowable deductions include the following line number items:

**Line 1 – Individual Retirement Account (IRA) Contributions**  
Contributions to an IRA are deductible to the same extent deductible under the Internal Revenue Code. Attach first 2 pages of federal return and evidence of contribution, which includes, but is not limited to, one of the following: a copy of receipt for IRA contribution, a copy of federal Form 5498, a copy of a cancelled check that clearly indicates it is for an IRA contribution. ROTH IRA contributions are not deductible.

**Line 2 – Self-Employed SEP, SIMPLE and Qualified Plans**  
Self-employed SEP, SIMPLE and qualified retirement plan deductions may be entered on page 2, Deductions schedule, line 2.

### Line 3 – Employee Business Expenses

Employee business expenses are deductible only when incurred in the performance of service for an employer and only to the extent not reimbursed by the employer. Meal expenses are not subject to the reductions and limitations of the Internal Revenue Code. Under the Highland Park Income Tax Ordinance meals must be incurred while away from home overnight on business.

#### BUSINESS EXPENSES ARE LIMITED TO THE FOLLOWING:

- Expenses of transportation, but not to and from work.
- Expenses of travel, meals and lodging while away from home overnight on business for an employer.
- Expenses incurred as an "outside salesperson" away from the employer's place of business. This does not include driver-salesperson whose primary duty is service and delivery.
- Expenses reimbursed by employer from an expense account or other arrangement if included in gross earnings.

**NOTE:** Business expenses claimed on line 4 of fed. Form 2106 are not allowed unless taxpayer qualifies as an outside salesperson.

Attach a copy of Form HP-2106, federal Form 2106 or a list of your employee business expenses.

#### Line 4 – Moving Expenses

Moving expenses for moving into the Highland Park area are deductible to the same extent deductible under the Internal Revenue Code. Moving must be related to starting work in a new location. Attach a copy of federal Form 3903 or a list of moving expenses, with the distance in miles from where you moved.

#### Line 5 – Alimony Paid

Separate maintenance payments, alimony, and principal sums payable in installments (to the extent includable in the spouse's or former spouse's adjusted gross income under the federal Internal Revenue Code) and deducted on the federal return are deductible. Child support is not deductible. Attach first 2 pages of federal return.

**NOTE:** The above deductions are limited to the amount claimed on your federal return, except meals. The deductions are limited by the extent they apply to income taxable under the Highland Park Income Tax Ordinance. Part-year residents must allocate deductions the same way they allocate income.

#### Line 6 – Renaissance Zone

The Renaissance Zone deduction may be claimed by: a qualified resident domiciled in a Renaissance Zone; an individual with income from rental real estate located in a Renaissance Zone; and an individual proprietor or a partner in a partnership that has business activity within a Renaissance Zone. Individuals who qualify for the deduction must attach Schedule RZ of HP-1040 to their return to claim the deduction. Residents are not qualified to claim the deduction until they have been domiciled in a Renaissance Zone for 183 consecutive days. Individuals are not qualified to claim the Renaissance Zone deduction if they are delinquent for any Michigan or Highland Park taxes. A Highland Park income tax return must be filed to qualify and claim this deduction.

#### Line 7 – Total Deductions

Add lines 1 through 6. Enter the total on line 7 and on page 1, line 19.

### PAYMENTS AND CREDITS SCHEDULE

#### Line 1 – Highland Park Tax Withheld by Employers

The city tax withheld by each of your employers is to be reported on Lines 7 through 10 of the Wages, Excludible Wages and City Tax Withheld schedule. Total Highland Park tax withheld, line 17 of this schedule, is reported on Form HP-1040, page 2. Payments and Credit schedule, line 1. The Form W-2 (Wages and Tax Statement) you received from each of your employers shows the tax withheld in box 19 and the locality name in box 20.

You must attach a copy of W-2 form(s) showing the entire amount of HIGHLAND PARK tax withheld and Highland Park (or an abbreviated form of Highland Park) as the locality name. We will not allow the credit for Highland Park tax withheld without W-2 Forms.

#### Line 2 – Tax Payments Other Than Tax Withheld

On line 2, enter the total of the following: estimated tax paid, tax paid with an extension, tax paid paid by a partnership and credit forward from past tax year.

#### Line 3 – Tax Credit for Tax Paid (Residents only)

Enter on line 3 the credit for income taxes paid to the other city. If you had income subject to tax in another city while you were a resident of Highland Park, you may credit this credit. The credit is 1% of the taxable income. This credit must be based on income taxable by both cities, and the credit may not exceed the tax that a nonresident of Highland Park would pay on the same income earned in Highland Park. You must attach a copy of the income tax return filed with the other city to receive this credit.

## 2018 HIGHLAND PARK FORM HP-1040 INSTRUCTIONS FOR RESIDENTS, NONRESIDENTS AND PART-YEAR RESIDENTS

### Line 4 – Total Payments and Credits

Add lines 1 through 3. Enter the total on line 4 and on page 1, line 24.

### ADDRESS SCHEDULE

Every taxpayer must complete the Address schedule. Start by listing the address used on last year's return. If this address is the same as listed on page 1, write "Same." If no 2017 return was filed provide reason none was filed. Complete the schedule by listing the addresses of the other principal residences (domiciles) occupied during 2017. Mark whether the address was for the taxpayer (T), spouse (S) or both (B) and enter the beginning and ending dates of residence at each.

### THIRD-PARTY DESIGNEE

To allow another person to discuss the tax return information with the Income Tax Department, mark (X) the "Yes" box and enter the person's name, phone number and any five digits as their personal identification number (PIN). To designate the tax preparer, enter "Preparer."

### SIGN THE RETURN

You must sign and date the return. If filing a joint return, both spouses must sign and date the return. If someone else prepared the return, they must sign it and provide their address and telephone number.

## PART-YEAR RESIDENT INSTRUCTIONS

If you had income taxable as a resident and as a nonresident during the year, you must file as a part-year resident. Part-year residents compute the amount of their tax on Schedule TC, which has multiple tax rates. Complete the form using the instructions on the Schedule TC.

Income is allocated according to the residency status for each item of income. Adjustments and deductions must be allocated in the same

way income is allocated. Use the instructions for residents and non-residents as a guide to allocate income.

Schedule TC and other Highland Park tax forms are available on the Highland Park website: [WWW.HIGHLANDPARKCITY.ORG](http://WWW.HIGHLANDPARKCITY.ORG). To have a form mailed to you call (313) 603-3118. You must attach copies of proof of move in/move out to support adjusted income.

## RESIDENT INSTRUCTIONS

### Line 1 – Wages, Salaries, Tips, Etc.

The first 2 pages of the federal tax return must be attached to all resident tax returns. All W-2 forms showing wages and Highland Park tax withheld must be attached to page 1 of the return.

Complete the Wages, Excludible Wages and City Tax Withheld schedule to report all wages, excludible wages and tax withheld. The total wages from line 15 of this schedule should equal the wages reported on Form HP-1040, page 1, line 1, column A, and the wages reported on your federal tax return, Form 1040, Form 1040A or Form 1040EZ.

A resident is taxed on ALL earnings, including salary, bonus, separation, and incentive payments, tips, commissions and other compensation for services rendered—no matter where earned. Example: Taxpayer lives in the City of Highland Park but works in Highland Park and receives a paycheck from the home office in New York City: 100% of this compensation is taxable.

If your employer did not withhold Highland Park tax from your paycheck, you are still required to file and pay tax on those wages at the resident tax rate. *You will also be required to make estimated tax payments if your employer does not withhold Highland Park tax for you in 2018.*

Report on line 1, column B, the total excluded wages. All nontaxable wages must be documented on the Wages, Excludible Wages, and City Tax Withheld schedule and listed by employer on the Excluded Wages schedule on Form 1040, page 2. A resident's wages are generally not excludible. An example of excludible (nontaxable) resident wages is military pay.

### Line 2 – Interest

Interest is taxable to the same extent on the federal return except for interest from U.S. Bonds, Treasury Bills, Treasury notes and flow through interest income from a tax option corporation (S corporation, Etc.).

Report the amount of taxable interest income from federal 1040, on line 2, column A. Report on line 2, column B, interest from U.S. Bonds and Treasury Bills and notes; document this excluded interest on the Excludible Interest Income schedule. Document the excluded interest on the Excludible Interest Income schedule.

### Line 3 – Dividends

Dividends are taxable. Report on line 3, column A, the total amount of dividend income from the federal return. Report on line 3, column B, excludible dividends from U.S. Bonds, Treasury Bills, Treasury notes and tax option corporations (S corporations, etc.). Document the excluded dividends on the Excludible Dividend Income schedule.

### Line 4 – Taxable Refunds, Credits or Offsets

NOT TAXABLE. Exclude all. No explanation needed.

### Line 5 – Alimony Received

Alimony received is taxable. Report on line 5, columns A and C, the amount of alimony received as reported on the federal return.

### Line 6 – Business Income

All self-employment income is taxable regardless of where the business is located. Report on line 6, columns A and C, the total business income from the federal return. Attach a complete copy of federal Schedule C. Federal rules concerning passive losses are applicable to losses deducted on a Highland Park return.

### Line 7 – Capital Gain or (Loss)

The Uniform City Income Tax Ordinance follows the Internal Revenue Code regarding capital gains. All capital gains realized while a resident

are taxable regardless of where the property is located, with the following exceptions:

1. Capital gains on sales of obligations of the United States and subordinate units of government.
2. The portion of the capital gain or loss on property purchased prior to the inception of the Highland Park income tax ordinance that is attributed to the time before inception ordinance.
3. Capital loss carryovers that originated prior to the taxpayer becoming a resident of Highland Park are not deductible.

Capital losses are allowed to the same extent they are allowed under the Internal Revenue Code and limited to \$3,000 per year. Unused net capital losses may be carried over to future tax years. The capital loss carryover for Highland Park may be different than the carryover for federal income tax purposes.

Deferred capital gain income from installment sales and like-kind exchanges are taxable in the same year reported on the taxpayer's federal income tax return.

Flow through income from a tax option corporation (S corporation) reported on federal Sch D or form 4797 is income. Losses on an S-Corp cannot be transferred to HP-1040.

Attach copies of federal Sch. K-1 (Form 1120S).

Residents reporting capital gains or losses must attach a copy of federal Schedule D.

Excluded capital gains must be explained by completing and attaching the Exclusions and Adjustments to Capital Gains or (Losses) schedule.

### Line 8 – Other Gains or (Losses)

Other gains or losses are taxable to the extent that they are taxable on the federal 1040. Other gains and losses realized while a resident are taxable regardless of where the property is located, except the portion of the gain or loss on property purchased prior to the inception of the Highland Park Income Tax Ordinance.

Deferred other gains from installment sales and like-kind exchanges are taxable in the year recognized on the federal income tax return. Deferred gains must be supported by attaching a copy of federal Form 6252 and/or Form 8824.

Residents reporting other gains and losses must attach a copy of federal Form 4797.

Use the Exclusions and Adjustments to Other Gains or (Losses) schedule to compute exclusions and adjustments to other gains and losses reported on your federal income tax return.

### Line 9 – IRA Distributions

In column A enter the IRA distributions reported on federal Form 1040 or Form 1040A. Premature IRA distributions (Form 1099-R, box 7, distribution code 1) and IRA distributions made to a decedent's beneficiary other than the decedent's spouse (Form 1099-R, box 7, distribution code 4) are taxable.

Exclude in column B, IRA distributions qualifying as retirement benefits: IRA distributions received after age 59½ or described by Section 72(t) (2)(A)(iv) of the IRC and all other excludible IRA distributions. The Exclusions and Adjustments to IRA Distributions schedule is used to document excluded IRA distributions.

The conversion of a traditional IRA to a ROTH IRA is taxable to a resident (Form 1099-R, box 7, Distribution Code, G) unless the

## 2018 HIGHLAND PARK FORM HP-1040 INSTRUCTIONS FOR RESIDENTS, NONRESIDENTS AND PART-YEAR RESIDENTS

individual making the conversion is 59 ½ years old or older at the time of the conversion distribution.

### Line 10 – Taxable Pension Distributions

Enter on line 10, column A, pension and annuities reported on federal Form 1040 or Form 1040A. Excluded pension and retirement benefits are reported on line 10, column B and explained on the Exclusions and Adjustments to Pension Distributions schedule.

Pension and retirement benefits from the following are not taxable:

1. Pension plans that define eligibility for retirement and set contribution and benefit amounts in advance;
2. Qualified retirement plans for the selfemployed; Benefits from any of the previous plans received on account of disability or as a surviving spouse if the decedent qualified for the exclusion at the time of death;
3. Distributions from a 401(k) or 403(b) plan attributable to employer contributions or attributable to employee contributions to the extent they result in matching contributions by the employer;
4. Benefits paid to an individual from a retirement annuity policy that has been annuitized and paid over the life of the individual.

Pension and retirement benefits from the following are taxable:

1. Premature pension plan distributions (those received prior to qualifying for retirement);
2. Amounts received from deferred compensation plans that let the employee set the amount to be put aside and do not set retirement age or requirements for years of service. These plans include, but are not limited to, plans under IRC Sections 401(k), 457 and 403(b):
  - Amounts received before the recipient could retire under the plan provisions, including amounts paid on separation, withdrawal or discontinuance of the plan;
  - Amounts received as early retirement incentives, unless the incentives were paid from a pension trust;
3. Benefits paid from a retirement annuity policy other than annuitized benefits paid over the life of the individual are taxable to the same extent taxable under the Internal Revenue Code.

Report taxable pension and retirement income on line 10, column C.

Line 11 – Rental Real Estate, Royalties, S Corporations, Partnerships, Royalties, Estates, Trust, etc.

All income reported on Schedule E is taxable except for tax option corporation

(S corporation, etc.) flow through income or loss reported on Schedule E.

Line 12 – Distributions from Subchapter S corporations.

Enter on line 12 cash or property distributions from S corporations from line 16, code D of Federal Schedule K-1. The Hamtramck City Income Tax Ordinance does not recognize Subchapter S status. Distributions from an S corporation are taxable as if paid by a regular corporation as dividends. If you are a shareholder in a corporation that has elected to file under Subchapter S of the Internal Revenue Code, you are not required to report any distributed income from Federal Schedule K-1 lines 1 through 11, nor may deduct your share of any loss or other deductions distributed by the corporation.

Line 13 – Farm Income or (Loss)

Profit or loss from the operation of a farm is taxable as reported on the federal return regardless is where the farm is located. There are no exclusions.

Attach a complete copy of federal Schedule F.

Line 14 – Unemployment Compensation

NOT TAXABLE. Exclude all. No explanation needed.

Line 15 – Social Security Benefits

NOT TAXABLE. Exclude all. No explanation needed.

Line 16 – Other Income

Other income reported on the resident's federal return is taxable except for income from recoveries related to federal itemized deductions from prior tax years. Include income not previously discussed. This includes partnerships, estates, trusts, alimony received, distributions from profit sharing plans, premature distributions from IRA's capital gains, winnings from State Lottery, gambling winnings from casinos, racetracks, or non-charitable lotteries or bingo halls, or from any other source." Report on this line a net operating loss carryover from the previous tax year. Report exclusions and adjustments on p. 2, using the Exclusions and Adjustments to Other Income schedule."

Line 17 – Total Additions

Add lines 2 through 16 of each column and enter amounts on line 17.

Line 18 – Total Income

Add lines 1 through 16 of each column and enter amounts on line 18.

Line 19 – Deductions

Enter amount from Deductions schedule, page 2, line 7.

## NONRESIDENT INSTRUCTIONS

### NONRESIDENT INCOME SUBJECT TO TAX:

1. Compensation for work done or services performed in Highland Park, which includes, but is not limited to, the following: salaries, wages, bonuses, commissions, fees, tips, incentive payments, severance pay, vacation pay and sick pay.
2. Net profits from the operation of an unincorporated business, profession or other activity attributable to business activity conducted in Highland Park, whether or not such business is located in Highland Park. This includes business interest income from business activity in Highland Park.
3. Gains or losses from the sale or exchange of real or tangible personal property located in Highland Park.
4. Net profits from the rental of real or tangible personal property located in Highland Park.
5. Premature distributions from an Individual Retirement Account (IRA) where a deduction was claimed on a current or previous year's Highland Park income tax return.
6. Premature distributions from a pension plan attributable to work performed in Highland Park.
7. Deferred compensation earned in Highland Park.

### Line 1 – Wages, Salaries, Tips, Etc.

All wages of a nonresident are to be reported on the Wages, Excludible Wages and City Tax Withheld schedule. The total wages from line 15 of this schedule is the amount reported on Form HP-1040, page 1, line 1, column A. The total wages should be the same as the wages reported on your federal tax return (Form 1040, Form 1040A or Form 1040EZ).

All W-2 forms showing Income earned in Highland Park and/or tax withheld for Highland Park must be attached to the return.

Report on page 1, line 1, column B, the total excluded wages from Line 16 of the Wages, Excludible Wages and City Tax Withheld schedule. All excluded wages must be documented on the Wages, Excludible Wages and City Tax Withheld schedule and listed, by employer, on the Excluded Wages schedule on Form HP-1040, page 2. On the Wages, Excludible Wages and City Tax Withheld schedule, lines 13 and 14, enter the reason the wages are excludible and the address of the work station where you performed the work for the employer.

Do not use box 18 of W-2 form to report taxable wages or to allocate wages, use all wages reported on your federal return as the allocation basis. A separate wage allocation must be completed

for each employer. Wages are normally allocated using the actual number of days or hours worked in and outside of Highland Park during the tax year for an employer. Vacation time, sick time and holidays are not included in total days worked in arriving at the wage allocation percentage. Vacation pay, holiday pay, sick pay, bonuses, severance pay, etc. are taxable to same extent as normal earnings.

100% Earned in Highland Park. All wages, salaries, tips, sick pay, bonuses, deferred compensation, severance pay, and other compensation (Form W-2, boxes 1 and 8) is taxable to nonresidents who worked 100% of the time in Highland Park.

Wage Allocation. Nonresidents who performed only part of their services for an employer in the Highland Park must allocate their wages. Use the Nonresident and Part-Year Resident Wage Allocation section of the Wages, Excludible Wages and City Tax Withheld schedule.

Wage Allocations on Commissions, Etc. A nonresident salesperson paid on a commission basis or other results achieved should allocate wages based on commissions received or other results achieved attributable to efforts expended in Highland Park. A nonresident insurance salesperson paid sales commissions and renewal commissions should allocate compensation on the following basis: Allocate commissions from life, health, accident and vehicle (auto) insurance based on the location (residence) of the purchaser. Allocate commissions from group insurance based on the location of the group. Allocate commissions from fire and casualty insurance based on the location of the risk insured.

### Line 2 – Interest

Non-business interest income of a nonresident is not taxable. Exclude all non-business interest income. No explanation needed.

Interest income that is business income from business activity in Highland Park is taxable and must be reported. Attach a schedule showing source and computation of taxable and nontaxable interest income.

### Line 3 – Dividends

NOT TAXABLE. Exclude all dividend income. No explanation needed.

### Line 4 – Taxable Refunds, Credits or Offsets

NOT TAXABLE. Exclude all. No explanation needed.

### Line 5 – Alimony Received

NOT TAXABLE. Exclude all. No explanation needed.

## 2018 HIGHLAND PARK FORM HP-1040 INSTRUCTIONS FOR RESIDENTS, NONRESIDENTS AND PART-YEAR RESIDENTS

### Line 6 – Profit or (Loss) from a Business, Etc.

Profit or loss from the operation of a business or profession is taxable to the extent it results from work done, services rendered or other business activities conducted in Highland Park. Report on page 1, line 6, column A, business income reported taxable on your federal return.

The Exclusions and Adjustments to Business Income schedule is used to exclude business income. The total excluded business income from line 5 of this schedule is also entered on page 1, line 6, column B. If a business operates both in and outside of Highland Park, the taxable profit or loss is determined using the three factor Business Allocation formula.

Where no work is done, services rendered or other business activity is conducted in Highland Park, the profit or loss is entirely excluded. Complete the Exclusions and Adjustments to Business Income schedule to exclude profit or loss from the operation of a business.

A Highland Park net operating loss carryover from the previous tax year is reported on page 1, line 16, column C. See instructions for line 16.

### Line 7 – Capital Gains or (Losses)

Capital gains or losses of a nonresident are included in taxable income to the extent the gains or losses are from property located in Highland Park. Capital losses from property located in Highland Park are allowed to the same extent they are allowed under the Internal Revenue Code. Unused capital losses may be carried over to future tax years. The capital loss carryover for Highland Park may be different than the carryover for federal income tax purposes.

Deferred capital gain income from installment sales and like-kind exchange of property located in Highland Park are taxable in the year recognized on the taxpayer's federal income tax return.

Flow through income or loss from a tax option corporation (S corporation, etc.) reported on a nonresident's federal Schedule D is excluded on the Exclusions and Adjustments to Capital Gains or (Losses) schedule. Attach copies of federal Schedule K-1 (Form 1120S).

Use the Exclusions and Adjustments to Capital Gains or (Losses) schedule to compute exclusions and adjustments to capital gains. NOTE: A common error on a nonresident return is failure to complete the Exclusions and Adjustments schedule to exclude the capital loss carryover reported on the taxpayer's federal income tax return.

### Line 8 – Other Gains or (Losses)

A nonresident's other gains and losses are included in taxable income to the extent the gains or losses are from property located in Highland Park. Deferred other gains and losses from installment sales and like-kind exchanges of property located in Highland Park are taxable in the year recognized on the taxpayer's federal income tax return. Deferred other gains must be supported by attaching a copy of federal Form 6252 and/or Form 8824.

Flow through income from a tax option corporation (S corporation) reported on federal Form 4797 or Schedule B is excluded on the Exclusions and Adjustments to Other Gains and (Losses) schedule. Attach copies of federal Schedule K-1 (Form 1120S).

Nonresidents reporting other gains and losses must attach a copy of federal Form 4797. Use the Exclusions and Adjustments to Other Gains and Losses schedule to compute exclusions and adjustments to other gains and losses reported on the federal income tax return. On line 4 of the schedule enter the total excluded other gains or losses and also enter this total on page 1, line 8, column B.

### Line 9 – IRA Distributions

That portion of a premature IRA distribution that was deducted from Highland Park's taxable income in the current or a prior tax year (reported on Form 1099-R, box 7, distribution code 1) are taxable to a nonresident. IRA distributions received after age 59 ½ or described by Section 72(t)(2)(A)(iv) of the IRC are not taxable.

### Line 10 – Taxable Pension Distributions

Premature pension plan distributions (those received by a nonresident prior to qualifying for retirement) are taxable to the same extent the normal wages from the employer are taxable.

A nonresident remaining employed by the particular employer in Highland Park may not exclude amounts received from deferred compensation plans that let the employee set the amount to be put aside and do not set retirement age or requirements for years of service. These plans include, but are not limited to, plans under Sections 401(k), 457 and 403(b) of the Internal Revenue Code (IRC). Amounts received before the recipient could retire under the plan provisions, including amounts paid on separation, withdrawal or discontinuance of the plan. Amounts received as early retirement incentives, unless the incentives were paid from a pension trust. See Line 10 under "Residents" for additional information on nontaxable pension and retirement benefits.

Excludible pension distributions are listed on the Exclusions and Adjustments to Pension Income schedule. Enter the total excluded pension distributions on the last line of the schedule and also enter the amount on page 1, line 10, column B.

### Line 11 – Rental Real Estate, Royalties, Partnerships, S Corporations, Estates, Trusts, Etc.

All income reported on the federal Schedule E that comes from business activity in Highland Park or property located in Highland Park is taxable to nonresidents. When an estate or trust has taxable income in Highland Park, the estate or trust must file a return and pay tax on distributions to nonresidents and on undistributed taxable income.

The following income reported on federal Schedule E is excludable: income from business activity or property outside Highland Park; tax option corporation (S corporation, etc.) flow through income or loss reported on Schedule E; and income from estates and trusts.

Explain all exclusions on the Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc. schedule. On line 6 of this schedule enter the total exclusions and adjustments; enter also on page 1, line 11, column C.

Line 12 – If you are a shareholder in a corporation that has elected to file under Subchapter S of the Internal Revenue Code, you are not required to report any distributed income nor may you deduct your share of any loss or other deductions distributed by the corporation."

### Line 13 – Farm Income or (Loss)

A nonresident's profit or loss from a farm are included in Highland Park income to the extent the profit or loss results from work done, services rendered or other activities conducted in Highland Park. The portion of the profit or loss reported on Highland Park return is determined by use of the three factor Farm Allocation Percentage formula. Where no work is done, services rendered or other business activity is conducted in Highland Park, the entire farm profit or loss is excluded, using the Exclusions and Adjustments to Farm Income schedule.

Sales of crops at the produce market, any of the farmer's markets or a produce stand located in the city is Highland Park business activity and subjects the farm to Highland Park income tax.

### Line 14 – Unemployment Compensation

NOT TAXABLE. Exclude all. No explanation needed.

### Line 15 – Social Security Benefits

NOT TAXABLE. Exclude all. No explanation needed.

### Line 16 – Other Income

Other income is taxable if it is from work performed or other activities conducted in Highland Park. Use the Exclusions and Adjustments to Other Income schedule to document exclusions and adjustments. Report on this line a Highland Park-related net operating loss carryover from the previous tax year.

### Line 17 – Total Additions

Add lines 2 through 16 of each column and enter amounts on line 17.

### Line 18 – Total Income

Add lines 1 through 16 of each column and enter amounts on line 18.

### Line 19 – Total Deductions

Enter amount from Deductions schedule, page 2, line 7. A nonresident's deductions are limited by the extent they relate to income taxable under the Highland Park Income Tax Ordinance. Nonresidents must allocate deductions the same way related income is allocated. See Deductions schedule (page 2 instructions) for a list of allowable deductions. Notice

These Instructions are an interpretation of the Highland Park Income Tax Ordinance. If any discrepancy exists between the Instructions and the Ordinance, the Ordinance prevails.

HP-1040

HIGHLAND PARK

2018

18MI-HPK1

INDIVIDUAL RETURN DUE APRIL 30, 2019

Taxpayer's SSN		Taxpayer's first name Initial Last name		<b>RESIDENCE STATUS</b>	
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 _____	
Make sure the SSN(s) above and on page 2, line 1d are correct.		Present home address (Number and street) Apt. no.		<b>FILING STATUS</b>	
Check box if you need a tax form mailed to you next year. <input type="checkbox"/>		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. Spouse's full name if married filing separately _____	
For city use only		City, town or post office	State	Zip code	
		Foreign country name	Foreign province/county	Foreign postal code	

INCOME		ROUND ALL FIGURES TO NEAREST DOLLAR (\$0.50 next dollar)		Column A Federal Return Data	Column B Exclusions/Adjustments	Column C Taxable Income	
ATTACH COPY OF FIRST 2 PAGES OF FEDERAL RETURN	1. Wages, salaries, tips, etc. (W-2 forms must be attached)	1	.00	.00	.00	.00	
	2. Taxable interest	2	.00	.00	.00	.00	
	3. Ordinary dividends	3	.00	.00	.00	.00	
	4. Taxable refunds, credits or offsets	4	.00	.00	NOT TAXABLE	.00	
	5. Alimony received	5	.00	.00	.00	.00	
	6. Business income or (loss) (Attach federal Schedule C)	6	.00	.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	.00	
	8. Other gains or (losses) (Attach copy of federal Form 4797)	8	.00	.00	.00	.00	
	9. Taxable IRA distributions	9	.00	.00	.00	.00	
	10. Taxable pensions and annuities (Attach copy of Form(s) 1099-R)	10	.00	.00	.00	.00	
ATTACH W-2 FORMS HERE	11. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Attach federal Schedule E)	11	.00	.00	.00	.00	
	12. Subchapter S corporation distributions (Attach federal Sch. K-1)	12	NOT APPLICABLE	.00	.00	.00	
	13. Farm income or (loss) (Attach federal Schedule F)	13	.00	.00	.00	.00	
	14. Unemployment compensation	14	.00	.00	NOT TAXABLE	.00	
	15. Social security benefits	15	.00	.00	NOT TAXABLE	.00	
	16. Other income (Attach statement listing type and amount)	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	
	19. Total deductions (Subtractions) (Total from page 2, Deductions schedule, line 7)	19				.00	
	20. Total income after deductions (Subtract line 19 from line 18)	20				.00	
ENCLOSE CHECK OR MONEY ORDER	21. Exemptions (Enter the total exemptions, from Form HP-1040, page 2, box 1h, in line 21a and multiply this number by \$600 and enter on line 21b)	21a		21b	.00	.00	
	22. Total income subject to tax (Subtract line 21b from line 20)	22			.00	.00	
	23. Tax (Multiply line 22 by Highland Park resident tax rate of 2% (0.02) or nonresident tax rate of 1% (0.01) and enter tax on line 23b, or if using Schedule TC to compute tax, check box 23a and enter tax from Schedule TC, line 23d)	23a		23b	.00	.00	
	24. Total payments and credits (Total from page 2, Payments and Credits schedule, line 4)	24			.00	.00	
	25. Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax	25a	.00	25b	.00	.00	
	<b>TAX DUE</b> 26. Amount you owe (Add lines 23b and 25c, and subtract line 24) MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF HIGHLAND PARK	26			<b>PAY WITH RETURN</b>	.00	
	<b>OVERPAYMENT</b> 27. Tax overpayment (Subtract lines 23b and 25c from line 24; choose overpayment options on lines 28 - 30)	27			>>>>	.00	
	28. Reserved	28a		28b		28c	28d
	29. Amount of overpayment credited forward to 2019				Amount of credit to 2019 >>	29	.00
	30. Amount of overpayment refunded (Line 27 less line 29)				Refund amount >>	30	.00
31. Reserved	31a	Not available	31c	Reserved			
	31b	Not available	31d	Reserved			
			31e	Reserved			

MAIL TO: Highland Park Income Tax Dept, P.O. Box 239, Eaton Rapids, MI 48827-0239

Revised: 12/01/2018

<b>EXEMPTIONS SCHEDULE</b>	1a. You	Date of birth (mm/dd/yyyy)	Regular	65 or over	Blind	Deaf	Disabled	1e. Enter the number of boxes checked on lines 1a and 1b	
	1b. Spouse		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
1d. List Dependents	1c. <input type="checkbox"/>	Check box if you can be claimed as a dependent on another person's tax return							1f. Enter number of dependent children listed on line 1d
#	First Name	Last Name	Social Security Number	Relationship	Date of Birth	1g. Enter number of other dependents listed on line 1d			
1									
2									
3									
4									
5									
6									
7									
8								1h. Total exemptions (Add lines 1e, 1f and 1g; enter here and also on page 1, line 21a)	

EXCLUDED WAGES SCHEDULE (See instructions. Resident wages generally not excludible)							
W-2 #	COLUMN A EMPLOYER'S ID	COLUMN B RESIDENT EXCLUDED WAGES	COLUMN C NONRESIDENT EXCLUDED WAGES	W-2 #	COLUMN A EMPLOYER'S ID	COLUMN B RESIDENT EXCLUDED WAGES	COLUMN C NONRESIDENT EXCLUDED WAGES
1		.00	.00	6		.00	.00
2		.00	.00	7		.00	.00
3		.00	.00	8		.00	.00
4		.00	.00	9		.00	.00
5		.00	.00	10		.00	.00

DEDUCTIONS SCHEDULE (See instructions; deductions allocated on same basis as related income)			DEDUCTIONS
1.	IRA deduction (Attach copy of page 1 of federal return & evidence of payment)	1	.00
2.	Self-employed SEP, SIMPLE and qualified plans (Attach copy of page 1 of federal return)	2	.00
3.	Employee business expenses (See instructions and attach copy of federal Form 2106)	3	.00
4.	Moving expenses (Into Highland Park area only) (Attach copy of federal Form 3903)	4	.00
5.	Alimony paid (DO NOT INCLUDE CHILD SUPPORT. Attach copy of page 1 of federal return)	5	.00
6.	Renaissance Zone deduction (Attach Schedule RZ OF 1040)	6	.00
7.	Total deductions (Add line 1 through line 6, enter total here and on page 1, line 19)	7	.00

PAYMENTS AND CREDITS SCHEDULE			
1.	Tax withheld by your employer for HIGHLAND PARK (Attach W-2 Forms showing tax withheld for HIGHLAND PARK, Form W-2, box 19)	1	.00
2.	Tax payments other than tax withheld (Estimated income tax payments, extension payment, partnership payments and credit forward)	2	.00
3.	Credit for tax paid to another city (Residents attach a copy of other city's return, not allowed for nonresidents)	3	.00
4.	Total payments and credits (Add lines 1 through 3, enter total here and on page 1, line 24)	4	.00

ADDRESS SCHEDULE (Where taxpayer (T), spouse (S) or both (B) resided during year and dates of residency)					
MARK T, S, B	ADDRESS (INCLUDE CITY, STATE & ZIP CODE) Start with address used on last year's return. If the address is the same as listed on page 1 of this return, print "Same." If no return filed, list reason. Continue listing residence addresses from this year.	FROM		TO	
		MONTH	DAY	MONTH	DAY

<b>THIRD PARTY DESIGNEE</b>			
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. If prepared by a person other than taxpayer, the preparer's declaration is based on all information of which preparer has any knowledge.			
<b>SIGN HERE</b>	TAXPAYER'S SIGNATURE - If joint return, both spouses must sign	Date (MM/DD/YY)	Taxpayer's occupation
	SPOUSE'S SIGNATURE	Date (MM/DD/YY)	Spouse's occupation
<b>PREPARER'S SIGNATURE</b>	SIGNATURE OF PREPARER OTHER THAN TAXPAYER		Date (MM/DD/YY)
	FIRM'S NAME (or yours if self-employed), ADDRESS AND ZIP CODE		PTIN, EIN or SSN Preparer's phone no.
			NACTP software number



**HP - 941 City of Highland Park - Income Tax Division  
Employer's Return of Income Tax Withheld**

**1 M 2019**

If this is your first return, enter date this business was started \_\_\_\_\_

If this is final return, or employer status has changed, see back of form for required information to be submitted. I certify the tax withheld as shown on this return is correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Phone # \_\_\_\_\_

Make remittance payable to:  
Treasurer, City of Highland Park  
Mail to:  
City of Highland Park Withholding Payments  
P.O. Box 239  
Eaton Rapids, MI 48827-0530

Tax withheld \_\_\_\_\_  
Adjustments \_\_\_\_\_  
Net tax withheld \_\_\_\_\_  
Late payment penalty - 1% per month (\$2.00 minimum) \_\_\_\_\_  
Interest due (contact city for daily rates) \_\_\_\_\_

**TOTAL DUE  
PAY THIS AMOUNT**

FEDERAL EMPLOYER ID # \_\_\_\_\_  
**TAX YEAR 2019  
PAYROLL PERIOD JANUARY 1M  
DUE DATE February 28, 2019**

DO NOT WRITE BELOW THIS LINE

**HP - 941 City of Highland Park - Income Tax Division  
Employer's Return of Income Tax Withheld**

**2 M 2019**

If this is your first return, enter date this business was started \_\_\_\_\_

If this is final return, or employer status has changed, see back of form for required information to be submitted. I certify the tax withheld as shown on this return is correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Phone # \_\_\_\_\_

Make remittance payable to:  
Treasurer, City of Highland Park  
Mail to:  
City of Highland Park Withholding Payments  
P.O. Box 239  
Eaton Rapids, MI 48827-0530

Tax withheld \_\_\_\_\_  
Adjustments \_\_\_\_\_  
Net tax withheld \_\_\_\_\_  
Late payment penalty - 1% per month (\$2.00 minimum) \_\_\_\_\_  
Interest due (contact city for daily rates) \_\_\_\_\_

**TOTAL DUE  
PAY THIS AMOUNT**

FEDERAL EMPLOYER ID # \_\_\_\_\_  
**TAX YEAR 2019  
PAYROLL PERIOD FEBRUARY 2M  
DUE DATE March 31, 2019**

DO NOT WRITE BELOW THIS LINE

**HP - 941 City of Highland Park - Income Tax Division  
Employer's Return of Income Tax Withheld**

**3 M 2019**

If this is your first return, enter date this business was started \_\_\_\_\_

If this is final return, or employer status has changed, see back of form for required information to be submitted. I certify the tax withheld as shown on this return is correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Phone # \_\_\_\_\_

Make remittance payable to:  
Treasurer, City of Highland Park  
Mail to:  
City of Highland Park Withholding Payments  
P.O. Box 239  
Eaton Rapids, MI 48827-0530

Tax withheld \_\_\_\_\_  
Adjustments \_\_\_\_\_  
Net tax withheld \_\_\_\_\_  
Late payment penalty - 1% per month (\$2.00 minimum) \_\_\_\_\_  
Interest due (contact city for daily rates) \_\_\_\_\_

**TOTAL DUE  
PAY THIS AMOUNT**

FEDERAL EMPLOYER ID # \_\_\_\_\_  
**TAX YEAR 2019  
PAYROLL PERIOD MARCH 3M  
DUE DATE April 30, 2019**

DO NOT WRITE BELOW THIS LINE

**HP - 941 City of Highland Park - Income Tax Divison  
Employer's Return of Income Tax Withheld**

**4 M 2019**

If this is your first return, enter date this business was started \_\_\_\_\_

If this is final return, or employer status has changed, see back of form for required information to be submitted. I certify the tax withheld as shown on this return is correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Phone # \_\_\_\_\_

Make remittance payable to:  
Treasurer, City of Highland Park  
Mail to:  
City of Highland Park Withholding Payments  
P.O. Box 239  
Eaton Rapids, MI 48827-0530

Tax withheld \_\_\_\_\_  
Adjustments \_\_\_\_\_  
Net tax withheld \_\_\_\_\_  
Late payment penalty - 1% per month (\$2.00 minimum) \_\_\_\_\_  
Interest due (contact city for daily rates) \_\_\_\_\_

**TOTAL DUE  
PAY THIS AMOUNT**

FEDERAL EMPLOYER ID # \_\_\_\_\_

**TAX YEAR 2019  
PAYROLL PERIOD APRIL 4M  
DUE DATE May 31, 2019**

DO NOT WRITE BELOW THIS LINE

**HP - 941 City of Highland Park - Income Tax Divison  
Employer's Return of Income Tax Withheld**

**5 M 2019**

If this is your first return, enter date this business was started \_\_\_\_\_

If this is final return, or employer status has changed, see back of form for required information to be submitted. I certify the tax withheld as shown on this return is correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Phone # \_\_\_\_\_

Make remittance payable to:  
Treasurer, City of Highland Park  
Mail to:  
City of Highland Park Withholding Payments  
P.O. Box 239  
Eaton Rapids, MI 48827-0530

Tax withheld \_\_\_\_\_  
Adjustments \_\_\_\_\_  
Net tax withheld \_\_\_\_\_  
Late payment penalty - 1% per month (\$2.00 minimum) \_\_\_\_\_  
Interest due (contact city for daily rates) \_\_\_\_\_

**TOTAL DUE  
PAY THIS AMOUNT**

FEDERAL EMPLOYER ID # \_\_\_\_\_

**TAX YEAR 2019  
PAYROLL PERIOD MAY 5M  
DUE DATE June 30, 2019**

DO NOT WRITE BELOW THIS LINE

**HP - 941 City of Highland Park - Income Tax Divison  
Employer's Return of Income Tax Withheld**

**6 M 2019**

If this is your first return, enter date this business was started \_\_\_\_\_

If this is final return, or employer status has changed, see back of form for required information to be submitted. I certify the tax withheld as shown on this return is correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Phone # \_\_\_\_\_

Make remittance payable to:  
Treasurer, City of Highland Park  
Mail to:  
City of Highland Park Withholding Payments  
P.O. Box 239  
Eaton Rapids, MI 48827-0530

Tax withheld \_\_\_\_\_  
Adjustments \_\_\_\_\_  
Net tax withheld \_\_\_\_\_  
Late payment penalty - 1% per month (\$2.00 minimum) \_\_\_\_\_  
Interest due (contact city for daily rates) \_\_\_\_\_

**TOTAL DUE  
PAY THIS AMOUNT**

FEDERAL EMPLOYER ID # \_\_\_\_\_

**TAX YEAR 2019  
PAYROLL PERIOD JUNE 6M  
DUE DATE July 31, 2019**

DO NOT WRITE BELOW THIS LINE

**HP - 941 City of Highland Park - Income Tax Divison  
Employer's Return of Income Tax Withheld**

**7 M 2019**

If this is your first return, enter date this business was started \_\_\_\_\_

If this is final return, or employer status has changed, see back of form for required information to be submitted. I certify the tax withheld as shown on this return is correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Phone # \_\_\_\_\_

Make remittance payable to:  
Treasurer, City of Highland Park  
Mail to:  
City of Highland Park Withholding Payments  
P.O. Box 239  
Eaton Rapids, MI 48827-0530

Tax withheld \_\_\_\_\_  
Adjustments \_\_\_\_\_  
Net tax withheld \_\_\_\_\_  
Late payment penalty - 1% per month (\$2.00 minimum) \_\_\_\_\_  
Interest due (contact city for daily rates) \_\_\_\_\_

**TOTAL DUE  
PAY THIS AMOUNT**

FEDERAL EMPLOYER ID # \_\_\_\_\_

**TAX YEAR 2019  
PAYROLL PERIOD JULY 7M  
DUE DATE August 31, 2019**

DO NOT WRITE BELOW THIS LINE

**HP - 941 City of Highland Park - Income Tax Divison  
Employer's Return of Income Tax Withheld**

**8 M 2019**

If this is your first return, enter date this business was started \_\_\_\_\_

If this is final return, or employer status has changed, see back of form for required information to be submitted. I certify the tax withheld as shown on this return is correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Phone # \_\_\_\_\_

Make remittance payable to:  
Treasurer, City of Highland Park  
Mail to:  
City of Highland Park Withholding Payments  
P.O. Box 239  
Eaton Rapids, MI 48827-0530

Tax withheld \_\_\_\_\_  
Adjustments \_\_\_\_\_  
Net tax withheld \_\_\_\_\_  
Late payment penalty - 1% per month (\$2.00 minimum) \_\_\_\_\_  
Interest due (contact city for daily rates) \_\_\_\_\_

**TOTAL DUE  
PAY THIS AMOUNT**

FEDERAL EMPLOYER ID # \_\_\_\_\_

**TAX YEAR 2019  
PAYROLL PERIOD AUGUST 8M  
DUE DATE September 30, 2019**

DO NOT WRITE BELOW THIS LINE

**HP - 941 City of Highland Park - Income Tax Divison  
Employer's Return of Income Tax Withheld**

**9 M 2019**

If this is your first return, enter date this business was started \_\_\_\_\_

If this is final return, or employer status has changed, see back of form for required information to be submitted. I certify the tax withheld as shown on this return is correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Phone # \_\_\_\_\_

Make remittance payable to:  
Treasurer, City of Highland Park  
Mail to:  
City of Highland Park Withholding Payments  
P.O. Box 239  
Eaton Rapids, MI 48827-0530

Tax withheld \_\_\_\_\_  
Adjustments \_\_\_\_\_  
Net tax withheld \_\_\_\_\_  
Late payment penalty - 1% per month (\$2.00 minimum) \_\_\_\_\_  
Interest due (contact city for daily rates) \_\_\_\_\_

**TOTAL DUE  
PAY THIS AMOUNT**

FEDERAL EMPLOYER ID # \_\_\_\_\_

**TAX YEAR 2019  
PAYROLL PERIOD SEPTEMBER 9M  
DUE DATE October 31, 2019**

DO NOT WRITE BELOW THIS LINE

**HP - 941 City of Highland Park - Income Tax Division  
Employer's Return of Income Tax Withheld**

**10 M 2019**

If this is your first return, enter date this business was started \_\_\_\_\_  
 If this is final return, or employer status has changed, see back of form for required information to be submitted. I certify the tax withheld as shown on this return is correct.  
 Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Phone # \_\_\_\_\_

Make remittance payable to:  
 Treasurer, City of Highland Park  
 Mail to:  
 City of Highland Park Withholding Payments  
 P.O. Box 239  
 Eaton Rapids, MI 48827-0530

Tax withheld \_\_\_\_\_  
 Adjustments \_\_\_\_\_  
 Net tax withheld \_\_\_\_\_  
 Late payment penalty - 1% per month (\$2.00 minimum) \_\_\_\_\_  
 Interest due (contact city for daily rates) \_\_\_\_\_  
**TOTAL DUE PAY THIS AMOUNT** \_\_\_\_\_  
 FEDERAL EMPLOYER ID # \_\_\_\_\_  
**TAX YEAR 2019**  
**PAYROLL PERIOD OCTOBER 10M**  
**DUE DATE November 30, 2019**

DO NOT WRITE BELOW THIS LINE

**HP - 941 City of Highland Park - Income Tax Division  
Employer's Return of Income Tax Withheld**

**11 M 2019**

If this is your first return, enter date this business was started \_\_\_\_\_  
 If this is final return, or employer status has changed, see back of form for required information to be submitted. I certify the tax withheld as shown on this return is correct.  
 Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Phone # \_\_\_\_\_

Make remittance payable to:  
 Treasurer, City of Highland Park  
 Mail to:  
 City of Highland Park Withholding Payments  
 P.O. Box 239  
 Eaton Rapids, MI 48827-0530

Tax withheld \_\_\_\_\_  
 Adjustments \_\_\_\_\_  
 Net tax withheld \_\_\_\_\_  
 Late payment penalty - 1% per month (\$2.00 minimum) \_\_\_\_\_  
 Interest due (contact city for daily rates) \_\_\_\_\_  
**TOTAL DUE PAY THIS AMOUNT** \_\_\_\_\_  
 FEDERAL EMPLOYER ID # \_\_\_\_\_  
**TAX YEAR 2019**  
**PAYROLL PERIOD NOVEMBER 11M**  
**DUE DATE December 31, 2019**

DO NOT WRITE BELOW THIS LINE

**HP - 941 City of Highland Park - Income Tax Division  
Employer's Return of Income Tax Withheld**

**12 M 2019**

If this is your first return, enter date this business was started \_\_\_\_\_  
 If this is final return, or employer status has changed, see back of form for required information to be submitted. I certify the tax withheld as shown on this return is correct.  
 Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Phone # \_\_\_\_\_

Make remittance payable to:  
 Treasurer, City of Highland Park  
 Mail to:  
 City of Highland Park Withholding Payments  
 P.O. Box 239  
 Eaton Rapids, MI 48827-0530

Tax withheld \_\_\_\_\_  
 Adjustments \_\_\_\_\_  
 Net tax withheld \_\_\_\_\_  
 Late payment penalty - 1% per month (\$2.00 minimum) \_\_\_\_\_  
 Interest due (contact city for daily rates) \_\_\_\_\_  
**TOTAL DUE PAY THIS AMOUNT** \_\_\_\_\_  
 FEDERAL EMPLOYER ID # \_\_\_\_\_  
**TAX YEAR 2019**  
**PAYROLL PERIOD DECEMBER 12M**  
**DUE DATE January 31, 2020**

DO NOT WRITE BELOW THIS LINE

**CITY OF HIGHLAND PARK - INCOME TAX DIVISION  
RECONCILIATION OF HIGHLAND PARK INCOME TAX WITHHELD**

Copies of HPW-2's must accompany this document.

2019  
HPW-3

**IMPORTANT INFORMATION**  
 GROSS PAYROLL USED TO CALCULATE PAYROLL TAX  
 \$ \_\_\_\_\_

1. TOTAL HIGHLAND PARK TAX WITHHELD DURING YEAR AS SHOWN ON FORMS HPW-2 OR W-2 ENCLOSED	\$ _____	(A)
2. TOTAL NUMBER OF WITHHOLDING TAX STATEMENTS (FORMS HPW-2 OR W-2) TRANSMITTED HEREWITH	→ _____	
3. TOTAL HIGHLAND PARK TAX WITHHELD AS SHOWN ON FORMS HP-941 (use other side if forms HP-941 were filed monthly)	\$ _____	
THE NAME, ADDRESS AND IDENTIFICATION NUMBER ON THIS FORM MUST BE THE SAME AS USED ON FORMS HP-941 AND HPW-2 OR W-2. IF NOT CORRECT, PLEASE CORRECT. NAME AND ADDRESS	QUARTER ENDED MARCH 31	\$ _____
	QUARTER ENDED JUNE 30	\$ _____
	QUARTER ENDED SEPTEMBER 30	\$ _____
	QUARTER ENDED DECEMBER 31	\$ _____
	TOTAL PAYMENT TO HIGHLAND PARK	\$ _____
DIFFERENCE	\$ _____	(A-B)
EMPLOYER IDENTIFICATION NO. _____		
SIGNATURE	TITLE	DATE
		PHONE #

2019  
HPW-3

DUE ON OR BEFORE  
2/28/2020

1. Last pay period on which Highland Park taxes were withheld \_\_\_\_\_

2. Check reason for "Final Return" and answer applicable questions

Business permanently discontinued  
 Business temporarily discontinued  
Operations will be resumed on  
(Date) \_\_\_\_\_

Still operating – Ceased paying wages  
Wages will be paid starting  
(Date) \_\_\_\_\_

Business sold to  
Name \_\_\_\_\_  
Street \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_  
Zip Code \_\_\_\_\_

Moved out of Highland Park

3. Your current address  
Street \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_  
Zip Code \_\_\_\_\_

4.  Other: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1. Last pay period on which Highland Park taxes were withheld \_\_\_\_\_

2. Check reason for "Final Return" and answer applicable questions

Business permanently discontinued  
 Business temporarily discontinued  
Operations will be resumed on  
(Date) \_\_\_\_\_

Still operating – Ceased paying wages  
Wages will be paid starting  
(Date) \_\_\_\_\_

Business sold to  
Name \_\_\_\_\_  
Street \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_  
Zip Code \_\_\_\_\_

Moved out of Highland Park

3. Your current address  
Street \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_  
Zip Code \_\_\_\_\_

4.  Other: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1. Last pay period on which Highland Park taxes were withheld \_\_\_\_\_

2. Check reason for "Final Return" and answer applicable questions

Business permanently discontinued  
 Business temporarily discontinued  
Operations will be resumed on  
(Date) \_\_\_\_\_

Still operating – Ceased paying wages  
Wages will be paid starting  
(Date) \_\_\_\_\_

Business sold to  
Name \_\_\_\_\_  
Street \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_  
Zip Code \_\_\_\_\_

Moved out of Highland Park

3. Your current address  
Street \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_  
Zip Code \_\_\_\_\_

4.  Other: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## CITY OF HIGHLAND PARK INSTRUCTIONS FOR HP-941/501

A monthly payment of Highland Park income tax withheld is required for each month in which the amount withheld exceeds \$100.00. Payment is due on or before the last day of the month following the month in which the taxes were withheld.

A quarterly payment is allowed when the amount withheld does not exceed \$100.00 per month. Payment of withholding on a quarterly basis is due on or before the last day of the month following the quarter in which the taxes were withheld.

Lines 1, 2, & 3 reflect the amount of taxes withheld for each month of the period.

Line 4 reflects the total tax withheld for the quarter.

Lines 5 & 6, if applicable see below.

Line 7 is amount to be paid with this return.

**Note:** This form must be filed. If you have not withheld during the quarter, you must nevertheless file a return with the notation "None" on line 7. Checks should be made payable to "Treasurer; City of Highland Park" and mailed to: City of Highland Park, Income Tax, c/o P.O. Box 239 Eaton Rapids, MI 48827-0239.

Adjustment of Income Tax Withheld Lines 5 & 6 is used to correct errors made on prior returns for the current calendar year. DO NOT MAKE ADJUSTMENTS FOR UNDERCOLLECTIONS OR OVERCOLLECTIONS APPLICABLE TO A PRIOR YEAR. CONSULT THE INCOME TAX BY CALLING (313) 800-5233, Ext 363.

Employer I.D. # Your Federal Employer Identification Number is used by the City of Highland Park and is printed on your Form HP-941/501. If a new employer has not received a Federal Identification Number, the City will assign a temporary one. This will be in effect until the Federal number is assigned. A Federal Identification Number may be obtained from any Internal Revenue district office by filing Form SS-4. IN NO CASE SHOULD AN EMPLOYER USE A NUMBER ASSIGNED TO A PRIOR OWNER.

**Correcting Preprinted Data-** If your payment is for a different period than indicated or employer identification number is incorrect, the necessary corrections should be made on the face of the form. Address change may be made on separate address change voucher.

**Final Return-** If you do not expect to pay wages subject to tax in the future you must file a HP-941/501. Complete Forms W-2, Withholding Tax Statement and W-3 Reconciliation of Income Tax Withheld, and mail within 30 days to City of Highland Park Income Tax, c/o P.O. Box 239 Eaton Rapids, MI 48827-0239.

**Sale or Transfer of Business-** If a business is sold or transferred, each employer must file a separate return. Neither employer should report wages paid by the other employer.

If a statutory merger or consolidation occurs, the continuing corporation will file in the same manner as it does for Federal withholding.

### INSTRUCTIONS FOR HPW-3

**Who must file-** Every employer must file for HPW-3 for the previous year on or before the last day of February. (Please note that the remittance of fourth quarter tax withheld is due on or before January 31).

Form HPW-3 serves as the transmittal statement for Form W-2 Copy A.

W-2 must be submitted for each Employee

- a. From whom Highland Park tax has been withheld during the year; or
- b. Who earned wages in Highland Park or lived in Highland Park during the year, even though no income tax was withheld.

**Information Required**

Form W-2 must set forth employer's name, address, identification number and

1. Employee's name and address
2. Employee's social security number
3. Total compensation paid during the year
4. Amount of Highland Park Income Tax withheld.

This information must be furnished to the City on Copy A or Copy 1 of approved W-2.

**Reconciliation -** The reconciliation on Form HPW-3 applies only to City of Highland Park income taxes withheld. Line 1 must be supported by a detailed listing (such as an adding machine tape) indicating the total of taxes as shown on W-2s. Line 2 must state the total amounts paid as per the summary on the reverse side of Form HPW-3. Do not list payments for more than one calendar year. Each year is reconciled separately.

**Filing -** Form HPW-3 must be filed. If line 1 is greater than line 2 payment must accompany Form HPW-3 (Make checks payable to "Treasurer; City of Highland Park").

If line 2 is greater than line 1 attach an explanation and request a refund of the overpayment. DO NOT TAKE CREDIT ON ANY HP941/501, a refund will be issued by the City after verification of the facts.

**Mailing -** Mail completed form HPW-3 with forms W-2 to: City of Highland Park, Income Tax, c/o P.O. Box 239 Eaton Rapids, MI 48827-0239. Postal rules require that this material be sent First Class mail. Large numbers of Form W-2 may be forwarded in more than one package. Packages should be numbered serially as part of a group (E.G. 1 of 5, 2 of 5, 3 of 5, 4 of 5, 5 of 5) and be clearly marked with the name of the employer account to which they belong.

Employers desiring further information may call (313) 800-5233, Ext 363.

### RETAIN AS EMPLOYER'S WORK SHEET TO RECORD DETAILS ON HP-941/501

JANUARY	
FEBRUARY	
MARCH	
QUARTER ENDED MARCH 31	\$
APRIL	
MAY	
JUNE	
QUARTER ENDED JUNE 30	\$
JULY	
AUGUST	
SEPTEMBER	
QUARTER ENDED SEPT 30	\$
OCTOBER	
NOVEMBER	
DECEMBER	
QUARTER ENDED DEC. 31	\$
<b>TOTAL PAID</b>	<b>\$</b>

**HIGHLAND PARK INCOME TAX WITHHELD**  
 IF FINAL RETURN, CHECK HERE AND COMPLETE QUESTIONS ON THE REVERSE SIDE  
 HP941-501

**1**

SIGNATURE \_\_\_\_\_ PHONE# \_\_\_\_\_

TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PERIOD	DUE ON	IDENTIFICATION NO.
1-1-19 to 3-31-19	4-30-19	

MAKE CHECK & MAIL TO

AMOUNT WITHHELD 1 1ST MONTH THIS QTR	
AMOUNT WITHHELD 2 2ND MONTH THIS QTR	
AMOUNT WITHHELD 3 3RD MONTH THIS QTR	
TOTAL TAX WITHHELD 4 THIS QUARTER *	
ADJUSTMENT 5	
ADJUSTED TAX WITHHELD 6	
AMOUNT DUE 7 *	

CITY OF HIGHLAND PARK  
 Withholding Payment  
 P.O BOX 239  
 EATON RAPIDS, MI 48827-0239  
 VALIDATION AREA BELOW

**HIGHLAND PARK INCOME TAX WITHHELD**  
 IF FINAL RETURN, CHECK HERE AND COMPLETE QUESTIONS ON THE REVERSE SIDE  
 HP941-501

**2**

SIGNATURE \_\_\_\_\_ PHONE# \_\_\_\_\_

TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PERIOD	DUE ON	IDENTIFICATION NO.
4-1-19 to 6-30-19	7-31-19	

MAKE CHECK & MAIL TO

AMOUNT WITHHELD 1 1ST MONTH THIS QTR	
AMOUNT WITHHELD 2 2ND MONTH THIS QTR	
AMOUNT WITHHELD 3 3RD MONTH THIS QTR	
TOTAL TAX WITHHELD 4 THIS QUARTER *	
ADJUSTMENT 5	
ADJUSTED TAX WITHHELD 6	
AMOUNT DUE 7 *	

CITY OF HIGHLAND PARK  
 Withholding Payment  
 P.O BOX 239  
 EATON RAPIDS, MI 48827-0239  
 VALIDATION AREA BELOW

**HIGHLAND PARK INCOME TAX WITHHELD**  
 IF FINAL RETURN, CHECK HERE AND COMPLETE QUESTIONS ON THE REVERSE SIDE  
 HP941-501

**3**

SIGNATURE \_\_\_\_\_ PHONE# \_\_\_\_\_

TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PERIOD	DUE ON	IDENTIFICATION NO.
7-1-19 to 9-30-19	10-31-19	

MAKE CHECK & MAIL TO

AMOUNT WITHHELD 1 1ST MONTH THIS QTR	
AMOUNT WITHHELD 2 2ND MONTH THIS QTR	
AMOUNT WITHHELD 3 3RD MONTH THIS QTR	
TOTAL TAX WITHHELD 4 THIS QUARTER *	
ADJUSTMENT 5	
ADJUSTED TAX WITHHELD 6	
AMOUNT DUE 7 *	

CITY OF HIGHLAND PARK  
 Withholding Payment  
 P.O BOX 239  
 EATON RAPIDS, MI 48827-0239  
 VALIDATION AREA BELOW

**HIGHLAND PARK INCOME TAX WITHHELD**  
 IF FINAL RETURN, CHECK HERE AND COMPLETE QUESTIONS ON THE REVERSE SIDE  
 HP941-501

**4**

SIGNATURE \_\_\_\_\_ PHONE# \_\_\_\_\_

TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PERIOD	DUE ON	IDENTIFICATION NO.
10-1-19 to 12-31-19	1-31-20	

MAKE CHECK & MAIL TO

AMOUNT WITHHELD 1 1ST MONTH THIS QTR	
AMOUNT WITHHELD 2 2ND MONTH THIS QTR	
AMOUNT WITHHELD 3 3RD MONTH THIS QTR	
TOTAL TAX WITHHELD 4 THIS QUARTER *	
ADJUSTMENT 5	
ADJUSTED TAX WITHHELD 6	
AMOUNT DUE 7 *	

CITY OF HIGHLAND PARK  
 Withholding Payment  
 P.O BOX 239  
 EATON RAPIDS, MI 48827-0239  
 VALIDATION AREA BELOW

**CITY OF HIGHLAND PARK-ANNUAL RECONCILIATION • INCOME TAX WITHHELD**

DUE ON OR BEFORE \_\_\_\_\_ IDENTIFICATION NO. \_\_\_\_\_

SIGNATURE \_\_\_\_\_ PHONE# \_\_\_\_\_

TITLE \_\_\_\_\_ DATE \_\_\_\_\_

RETURN WITH FORMS W-2 TO  
 CITY OF HIGHLAND PARK  
 INCOME TAX  
 P.O Box 239  
 Eaton Rapids, MI 48827-0239

NUMBER OF W-2'S SUBMITTED \_\_\_\_\_

**HPW-3**

TAX WITHHELD AS SHOWN ON ATTACHED W2'S 1	
TAX PAID TOTALS FROM REVERSE SIDE 2	
BALANCE DUE PAY IN FULL THIS RETURN 3	
OVERPAYMENT ATTACH EXPLANATION 4	

MAIL IN SUPPLIED ENVELOPE

1. Last pay period on which Highland Park taxes were withheld \_\_\_\_\_
2. Check reason for "Final Return" and answer applicable questions:

Business permanently discontinued

Business permanently discontinued

Operations will be resumed on (Date) \_\_\_\_\_

Still operating - Ceased paying wages.

Wages will be paid starting (Date) \_\_\_\_\_

Business sold to:

Name \_\_\_\_\_

Street \_\_\_\_\_

City \_\_\_\_\_

Moved out of Highland Park

3. Your current address:
- Street \_\_\_\_\_
- City \_\_\_\_\_

4.  Other: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

1. Last pay period on which Highland Park taxes were withheld \_\_\_\_\_
2. Check reason for "Final Return" and answer applicable questions:

Business permanently discontinued

Business permanently discontinued

Operations will be resumed on (Date) \_\_\_\_\_

Still operating - Ceased paying wages.

Wages will be paid starting (Date) \_\_\_\_\_

Business sold to:

Name \_\_\_\_\_

Street \_\_\_\_\_

City \_\_\_\_\_

Moved out of Highland Park

3. Your current address:
- Street \_\_\_\_\_
- City \_\_\_\_\_

4.  Other: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

1. Last pay period on which Highland Park taxes were withheld \_\_\_\_\_
2. Check reason for "Final Return" and answer applicable questions:

Business permanently discontinued

Business permanently discontinued

Operations will be resumed on (Date) \_\_\_\_\_

Still operating - Ceased paying wages.

Wages will be paid starting (Date) \_\_\_\_\_

Business sold to:

Name \_\_\_\_\_

Street \_\_\_\_\_

City \_\_\_\_\_

Moved out of Highland Park

3. Your current address:
- Street \_\_\_\_\_
- City \_\_\_\_\_

4.  Other: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

1. Last pay period on which Highland Park taxes were withheld \_\_\_\_\_
2. Check reason for "Final Return" and answer applicable questions:

Business permanently discontinued

Business permanently discontinued

Operations will be resumed on (Date) \_\_\_\_\_

Still operating - Ceased paying wages.

Wages will be paid starting (Date) \_\_\_\_\_

Business sold to:

Name \_\_\_\_\_

Street \_\_\_\_\_

City \_\_\_\_\_

Moved out of Highland Park

3. Your current address:
- Street \_\_\_\_\_
- City \_\_\_\_\_

4.  Other: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

### SUMMARY

LIST PAYMENTS MADE WITH HP941/501  
EMPLOYERS RETURNS.

\_\_\_\_\_  
JANUARY  
\_\_\_\_\_  
FEBRUARY  
\_\_\_\_\_  
MARCH  
\_\_\_\_\_  
QUARTER ENDED MARCH 31 \$  
\_\_\_\_\_  
APRIL  
\_\_\_\_\_  
MAY  
\_\_\_\_\_  
JUNE  
\_\_\_\_\_  
QUARTER ENDED JUNE 30 \$  
\_\_\_\_\_  
JULY  
\_\_\_\_\_  
AUGUST  
\_\_\_\_\_  
SEPTEMBER  
\_\_\_\_\_  
QUARTER ENDED SEPT 30 \$  
\_\_\_\_\_  
OCTOBER  
\_\_\_\_\_  
NOVEMBER  
\_\_\_\_\_  
DECEMBER  
\_\_\_\_\_  
QUARTER ENDED DEC. 31 \$

TOTAL PAID \$ \_\_\_\_\_



## CITY OF HIGHLAND PARK INSTRUCTIONS FOR HP-941/501

A monthly payment of Highland Park income tax withheld is required for each month in which the amount withheld exceeds \$100.00. Payment is due on or before the last day of the month following the month in which the taxes were withheld.

A quarterly payment is allowed when the amount withheld does not exceed \$100.00 per month. Payment of withholding on a quarterly basis is due on or before the last day of the month following the quarter in which the taxes were withheld.

Lines 1, 2, & 3 reflect the amount of taxes withheld for each month of the period.

Line 4 reflects the total tax withheld for the quarter.

Lines 5 & 6, if applicable see below.

Line 7 is amount to be paid with this return.

**Note:** This form must be filed. If you have not withheld during the quarter, you must nevertheless file a return with the notation "None" on line 7. Checks should be made payable to "Treasurer, City of Highland Park and mailed to: City of Highland Park, Income Tax, c/o P.O. Box 239 Eaton Rapids, MI 48827-0239.

Adjustment of Income Tax Withheld Lines 5 & 6 is used to correct errors made on prior returns for the current calendar year: DO NOT MAKE ADJUSTMENTS FOR UNDERCOLLECTIONS OR OVERCOLLECTIONS APPLICABLE TO A PRIOR YEAR. CONSULT THE INCOME TAX BY CALLING (313) 800-5233, Ext 363.

Employer I.D. #-Your Federal Employer Identification Number is used by the City of Highland Park and is printed on your Form HP-941/501. If a new employer has not received a Federal Identification Number, the City will assign a temporary one. This will be in effect until the Federal number is assigned. A Federal Identification Number may be obtained from any Internal Revenue district office by filing Form SS-4. IN NO CASE SHOULD AN EMPLOYER USE A NUMBER ASSIGNED TO A PRIOR OWNER.

Correcting Preprinted Data-If your payment is for a different period than indicated or employer identification number is incorrect, the necessary corrections should be made on the face of the form. Address change may be made on separate address change voucher.

Final Return-If you do not expect to pay wages subject to tax in the future you must file a HP-941/501. Complete Forms W-2, Withholding Tax Statement and W-3 Reconciliation of Income Tax Withheld, and mail within 30 days to City of Highland Park Income Tax, c/o P.O. Box 239 Eaton Rapids, MI 48827-0239.

Sale or Transfer of Business-If a business is sold or transferred, each employer must file a separate return. Neither employer should report wages paid by the other employer.

If a statutory merger or consolidation occurs, the continuing corporation will file in the same manner as it does for Federal withholding.

### INSTRUCTIONS FOR HPW-3

**Who must file**— Every employer must file for HPW-3 for the previous year on or before the last day of February. (Please note that the remittance of fourth quarter tax withheld is due on or before January 31).

Form HPW-3 serves as the transmittal statement for Form W-2 Copy A.

W-2 must be submitted for each Employee

- a. From whom Highland Park tax has been withheld during the year, or
- b. Who earned wages in Highland Park or lived in Highland Park during the year, even though no income tax was withheld.

**Information Required**

Form W-2 must set forth employer's name, address, identification number and

1. Employee's name and address
2. Employee's social security number
3. Total compensation paid during the year
4. Amount of Highland Park Income Tax withheld.

This information must be furnished to the City on Copy A or Copy 1 of approved W-2.

**Reconciliation**— The reconciliation on Form HPW-3 applies only to City of Highland Park income taxes withheld. Line 1 must be supported by a detailed listing (such as an adding machine tape) indicating the total of taxes as shown on W-2s. Line 2 must state the total amounts paid as per the summary on the reverse side of Form HPW-3. Do not list payments for more than one calendar year. Each year is reconciled separately.

**Filing**— Form HPW-3 must be filed. If line 1 is greater than line 2 payment must accompany Form HPW-3 (Make checks payable to "Treasurer, City of Highland Park). If line 2 is greater than line 1 attach an explanation and request a refund of the overpayment. DO NOT TAKE CREDIT ON ANY HP941/501, a refund will be issued by the City after verification of the facts.

**Mailing**— Mail completed form HPW-3 with forms W-2 to: City of Highland Park, Income Tax, c/o P.O. Box 239 Eaton Rapids, MI 48827-0239. Postal rules require that this material be sent First Class mail. Large numbers of Form W-2 may be forwarded in more than one package. Packages should be numbered serially as part of a group (E.G. 1 of 5, 2 of 5, 3 of 5, 4 of 5, 5 of 5) and be clearly marked with the name of the employer account to which they belong.

Employers desiring further information may call (313) 800-5233, Ext 363.

### RETAIN AS EMPLOYER'S WORK SHEET TO RECORD DETAILS ON HP-941/501

JANUARY	
FEBRUARY	
MARCH	
QUARTER ENDED MARCH 31	\$
APRIL	
MAY	
JUNE	
QUARTER ENDED JUNE 30	\$
JULY	
AUGUST	
SEPTEMBER	
QUARTER ENDED SEPT 30	\$
OCTOBER	
NOVEMBER	
DECEMBER	
QUARTER ENDED DEC. 31	\$
<b>TOTAL PAID \$</b>	_____

HP-1040 • ES PAYABLE TO: CITY OF HIGHLAND PARK  
AND MAIL TO: ESTIMATED TAX PAYMENT  
**2019** P.O. BOX 239  
EATON RAPIDS, MI 48827-0239

YOUR SOCIAL SECURITY NO. SPOUSES SOCIAL SECURITY NO.

FIRST & LAST NAME AND ADDRESS OF BOTH SPOUSES IF JOINT PAYMENT

RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER

Voucher **4**

(Calendar Year - Due January 31, 2020)

IF CORPORATION OR PARTNERSHIP  
FEDERAL I.D. NUMBER

PAYMENT IS  
FOR  
YEAR  
ENDING MONTH YEAR

CITY OF HIGHLAND PARK  
ESTIMATED  
TAX PAYMENT

TOTAL  
ESTIMATE  
AMOUNT OF  
THIS PAYMENT \$  
(TO BE USED FOR MAKING PAYMENT)

PLEASE TYPE OR PRINT

HP-1040 • ES PAYABLE TO: CITY OF HIGHLAND PARK  
AND MAIL TO: ESTIMATED TAX PAYMENT  
**2019** P.O. BOX 239  
EATON RAPIDS, MI 48827-0239

YOUR SOCIAL SECURITY NO. SPOUSES SOCIAL SECURITY NO.

FIRST & LAST NAME AND ADDRESS OF BOTH SPOUSES IF JOINT PAYMENT

RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER

Voucher **3**

(Calendar Year - Due Sept. 30, 2019)

IF CORPORATION OR PARTNERSHIP  
FEDERAL I.D. NUMBER

PAYMENT IS  
FOR  
YEAR  
ENDING MONTH YEAR

CITY OF HIGHLAND PARK  
ESTIMATED  
TAX PAYMENT

TOTAL  
ESTIMATE  
AMOUNT OF  
THIS PAYMENT \$  
(TO BE USED FOR MAKING PAYMENT)

PLEASE TYPE OR PRINT

HP-1040 • ES PAYABLE TO: CITY OF HIGHLAND PARK  
AND MAIL TO: ESTIMATED TAX PAYMENT  
**2019** P.O. BOX 239  
EATON RAPIDS, MI 48827-0239

YOUR SOCIAL SECURITY NO. SPOUSES SOCIAL SECURITY NO.

FIRST & LASTNAME AND ADDRESS OF BOTH SPOUSES IF JOINT PAYMENT

RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER

Voucher **2**

(Calendar Year - Due June 30, 2019)

IF CORPORATION OR PARTNERSHIP  
FEDERAL I.D. NUMBER

PAYMENT IS  
FOR  
YEAR  
ENDING MONTH YEAR

CITY OF HIGHLAND PARK  
ESTIMATED  
TAX PAYMENT

TOTAL  
ESTIMATE  
AMOUNT OF  
THIS PAYMENT \$  
(TO BE USED FOR MAKING PAYMENT)

PLEASE TYPE OR PRINT

HP-1040 • ES PAYABLE TO: CITY OF HIGHLAND PARK  
AND MAIL TO: ESTIMATED TAX PAYMENT  
**2019** P.O. BOX 239  
EATON RAPIDS, MI 48827-0239

YOUR SOCIAL SECURITY NO. SPOUSES SOCIAL SECURITY NO.

FIRST & LAST NAME AND ADDRESS OF BOTH SPOUSES IF JOINT PAYMENT

RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER

Voucher **1**

(Calendar Year - Due April 30, 2019)

IF CORPORATION OR PARTNERSHIP  
FEDERAL I.D. NUMBER

PAYMENT IS  
FOR  
YEAR  
ENDING MONTH YEAR

CITY OF HIGHLAND PARK  
ESTIMATED  
TAX PAYMENT

TOTAL  
ESTIMATE  
AMOUNT OF  
THIS PAYMENT \$  
(TO BE USED FOR MAKING PAYMENT)

PLEASE TYPE OR PRINT

## CITY OF HIGHLAND PARK INSTRUCTIONS FOR HP-1040ES

1. **PURPOSE OF CITY OF HIGHLAND PARK ESTIMATED INCOME TAX VOUCHERS:**  
Payment vouchers are provided for paying currently any income tax due in excess of the tax withheld.
2. **WHO MUST MAKE ESTIMATED TAX PAYMENTS:**
  - A. **Individuals and Unincorporated Businesses** – Every resident and nonresident subject to the tax from whom the tax is not withheld must pay Estimated Income Tax. A payment is not required from individuals and unincorporated businesses, if the estimated tax on line 6 is One Hundred (\$100.00) or less. A husband and wife may make joint payments unless they are legally separated or divorced, or have different taxable years.
  - B. **Corporations** – Every Corporation subject to the tax on all or part of its net profits must make payments of Estimated Income Tax. A payment is not required from corporations if the estimated tax on line 6 is Two Hundred Fifty Dollars (\$250.00) or less.
  - C. **Partnerships** – A partnership whose partners are subject to the tax on all or part of their distributive share of net profits may make payments of Estimated Income Tax. If the partnership makes payments, the partners will not be required to make payments as individuals, unless they have other income on which the Highland Park income tax is expected to exceed One Hundred (\$100.00). The payments made by the partnership should be accompanied by a statement showing the names, addresses and social security numbers of the partners on whose behalf the payments are being made.
3. **WHEN AND WHERE TO PAY ESTIMATED TAX:**
  - A. **First Payment for Calendar Year** – The First Payment for a calendar year must be filed on or before April 30<sup>th</sup> of that year. The estimated tax is payable in equal installments on or before Apr. 30<sup>th</sup>, June 30<sup>th</sup>, Sept. 30<sup>th</sup>, and Jan. 31<sup>st</sup>.
  - B. **First Payment for Fiscal Year** – The First Payment for a fiscal year, or period differing from the calendar year, must be filed within four (4) months after the beginning of each fiscal year or period. For example, if your fiscal year begins on April 1<sup>st</sup>, your first will be due on Aug. 1. Remaining installments will then be due on the last day of the 6<sup>th</sup>, 9<sup>th</sup>, and 13<sup>th</sup> months after the beginning of the fiscal year.
  - C. **Filing and Payment** – Mail and make checks payable to: City of Highland Park – Estimated Payment, P.O. Box 239, Eaton Rapids, MI 48827-0239. We do not send reminder notices requesting estimated tax installment payments. Please send your payments with the attached vouchers when due. Put your social security number on your check.
4. **INCOME SUBJECT TO TAX:**
  - A. **Resident** – All salaries, wages, bonuses, commissions and other compensation, net profits from a business or profession, net rental income, capital gains less capital losses, dividends, interest, income from estates and trusts and other income.
  - B. **Nonresident** – Salaries, wages, bonuses, commissions or other compensation for services rendered or work performed in Highland Park; net rental income from property in Highland Park, net profit from a business, profession or other activity to the extent that it is from work done, services rendered or activity conducted in Highland Park; capital gains less capital losses from the sale of real or tangible personal property located in Highland Park.
5. **WITHHOLDING TAX CREDITS AND OTHER CREDITS:**
  - A. **Withholding Tax Credit** – You may subtract from your estimate of Highland Park Income Tax the amount of Highland Park income tax expected to be withheld.
  - B. **Income Tax Paid by Partnership** – If you are a member of a partnership which elects to file a return and pay the tax on behalf of its partners, you may subtract from your estimate of Highland Park Income Tax the amount of tax expected to be paid by the partnership for your distributive share of net profits.
  - C. **Income Tax Paid to Another Municipality** – If you are a resident of the City of Highland Park and pay income tax to another municipality, you may subtract from your estimate of Highland Park Income Tax a portion of the income tax paid to the other municipality. The credit may not exceed the tax that a non-resident of Highland Park would have paid on the same income.
6. **INTEREST AND PENALTIES:**  
If the total amount of tax withheld or paid is less than seventy percent (70%) of the tax shown on the taxpayer's final return for the current or preceding taxable year, interest and penalties will be charged.
7. **ANNUAL RETURN REQUIRED:**  
The Payment of estimated tax does not excuse the taxpayer from filing an annual return.

### ESTIMATED TAX WORKSHEET

(Keep For Your Records — Do Not File)

1. Taxable Income Expected in 2019.....	\$	.....
2. Exemptions (\$600 For Each Exemption) .....		.....
3. Estimated Highland Park Taxable Income (Line 1 less Line 2) .....		.....
4. Estimated Highland Park Income Tax.....		.....
<div style="text-align: right; margin-right: 20px;">                     Resident Individuals enter 2% of line 3                      Non-resident Individuals enter 1% of line 3                      Corporation enter 2% of line 3                 </div>		.....
5. Amount of Highland Park Income Tax to be withheld or other credit expected .....		.....
6. ESTIMATED TAX (Line 4 less line 5).....		.....
7. Computation of Installment: Check Due Date of Declaration below and enter portion of line 6 as indicated: <input type="checkbox"/> Apr. 30, 2019 – 1/4; <input type="checkbox"/> June 30, 2019 – 2/4; <input type="checkbox"/> Sept. 30, 2019 – 3/4; <input type="checkbox"/> Jan. 31, 2020 – 100%		.....
8. Amount of overpayment from last year elected to be credited to this years estimated tax. .....		.....
9. Amount to be paid (Line 7 less line 8) .....	\$	.....

RECORD OF 2019

### ESTIMATED TAX PAYMENTS

VOUCHER NUMBER	A	DATE	B	AMOUNT PAID	C	2018 OVERPAYMENT CREDIT APPLIED TO INSTALLMENT	D	TOTAL AMOUNT PAID AND CREDITED ADD (B) AND (C)
1								
2								
3								
4								
<b>TOTAL</b>								

Taxpayer's name	Taxpayer's SSN	2018 HIGHLAND PARK
-----------------	----------------	--------------------

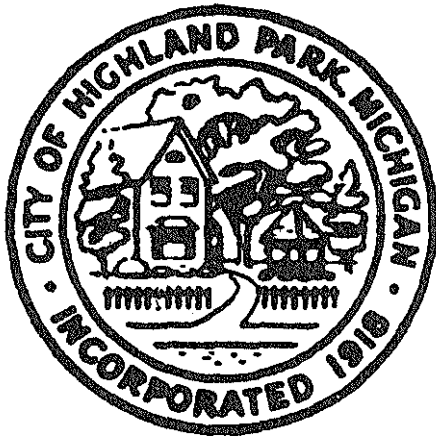
**SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - HP-1040, PAGE 1, LINES 23a AND 23b** Attachment 1

A part-year resident is required to complete and attach this schedule to the Highland Park return Revised 07/06/2014

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
5. Column C to report income taxable as a resident and compute tax due on this in
6. Column D to report income taxable as a nonresident and compute tax due on this in

Schedule TC

A. PART-YEAR RESIDENCY PERIOD		From	To	B. PART-YEAR RESIDENCY PERIOD		From	To	C. INCOME TAXABLE TO RESIDENT		Column D
Taxpayer				Taxpayer				Federal Return Data		Excludable Resident Income
Spouse				Spouse				Column B		Excludable Nonresident Income
INCOME				Column A		Column B				Column D
				Federal Return Data		Exclusions and Adjustments				Excludable Resident Income
1.	Wages, salaries, tips, etc. (Attach Form(s) W-2)	1			.00					.00
2.	Taxable interest	2			.00					TAXABLE
3.	Ordinary dividends	3			.00					TAXABLE
4.	Taxable refunds, credits or offsets	4			.00					TAXABLE
5.	Alimony received	5			.00				.00	.00
6.	Business income or (loss) (Att. copy of fed. Sch. C)	6			.00		.00	.00	.00	.00
7.	Capital gain or (loss) (Att. copy of Sch. D)	7a		7b	.00		.00	.00	.00	.00
8.	Other gains or (losses) (Att. copy of Form 4797)	8			.00		.00	.00	.00	.00
9.	Taxable IRA distributions	9			.00		.00	.00	.00	.00
10.	Taxable pensions and annuities (Att. Form 1099-R)	10			.00		.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	.00
12.	Reserved	12					.00	.00	.00	.00
13.	Farm income or (loss) (Att. copy of fed. Sch. F)	13			.00		.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	.00
17.	Total additions (Add lines 2 through 16)	17			.00		.00	.00	.00	.00
18.	Total income (Add lines 1 through 16)	18			.00		.00	.00	.00	.00
<b>DEDUCTIONS SCHEDULE</b> See instructions. Deductions must be allocated on the same basis as related income.										
1.	IRA deduction (Attach copy of page 1 of federal return & evidence of payment)	1			.00		.00	.00	.00	.00
2.	Self-employed SEP, SIMPLE and qualified plans (Attach copy of page 1 of fed. return)	2			.00		.00	.00	.00	.00
3.	Employee business expenses (See instructions & att. copy of fed. Form 2106)	3						.00	.00	.00
4.	Moving expenses (Into Highland Park area only) (Attach copy of federal Form 3903)	4			.00		.00	.00	.00	.00
5.	Alimony paid (DO NOT INCLUDE CHILD SUPPORT. (Att. copy of page 1 of fed. return)	5			.00		.00	.00	.00	.00
6.	Renaissance Zone deduction (Att. Sch. RZ)	6						.00	.00	.00
19.	Total deductions (Add lines 1 through 6)	19						.00	.00	.00
20a.	Total income after deductions (Subtract line 19 from line 18)	20a						.00	.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	.00
20c.	Total income after adjustment (Line 20a less line 20b)	20c						.00	.00	.00
21.	Exemptions (Enter the number of exemptions from Form HP-1040, page 2, box 1h, on line 21a; multiply line 21a by \$600; and enter on line 21b) (If the amount on line 21b exceeds the amount of resident income on line 20c, enter unused portion on line 21c)	21a		21b				.00	.00	.00
21c.		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	.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 2% (0.02) THE RESIDENT TAX RATE)	23a						.00	.00	.00
23b.	Tax at nonresident rate (MULTIPLY LINE 22b BY 1% (0.01), THE NONRESIDENT TAX RATE)	23b								.00
23c.	Total tax (Add lines 23a and 23b) (ENTER HERE AND ON FORM HP-1040, PAGE 1, LINE 23b, AND PLACE A MARK (X) IN BOX 23a OF FORM HP-1040)	23c						.00	.00	.00



# CITY OF HIGHLAND PARK, MICH.

INCOME TAX DIVISION  
C/O 3401 EVALINE AVE  
HAMTRAMCK, MI 48212

## HP 1040 X

# AMENDED Individual Income Tax Return AND FILING INSTRUCTIONS

---

## General Instructions

### Use of Form HP-1040X

Form HP-1040X can only be filed after you have filed your original return. It is designed to expedite processing and should be used to correct an individual tax return, for any eligible year filed on Form HP-1040.

### Information

You should refer to the instructions for Form HP-1040 for the year you are amending. If you need additional information or assistance, you may call 252-0050.

### Attachments to the Return

If any of the schedules as originally filed on your HP-1040 require adjustments, you must attach a copy of the schedule, with the corrected figures only, to support the change. Enter the word "amended" and your name and social security number on all attached sheets or schedules.

For example, if a Schedule 4 was attached to the original return and the changes involve amounts reported on the Schedule 4, a revised Schedule 4 must be attached to the amended return; or, if Schedule 4 was erroneously not filed with the original return, attach a completed Schedule 4 to the amended return.

If only part of a schedule is to be amended, it is only necessary to fill in that portion of the schedule which is applicable.

If you are correcting wages, withholding tax credit, or other employee compensation, attach Copy B of any additional or corrected Forms HPW-2 or W-2 received since your original return was filed.

AMENDED RETURN CITY OF HIGHLAND PARK-INCOME TAX

For year 20

This return is for calendar year 20, OR fiscal year ended 20

Form with fields for: Your first name and initial, Last name, Your social security number, Present home address, Spouse's social security number, City, town or post office, state, and ZIP code, Telephone number.

Enter below name and address as shown on original return (if same as above, write "Same"). If changing from separate to joint return, enter names and addresses used on original returns.

DO NOT WRITE IN THIS SPACE. Original Return #, Amended Return #, Prior refund/payments verified, Auditor.

Filing status claimed. (Note: You cannot change from joint to separate returns after the due date has passed.)

On original return: Single, Married filing joint return, Married filing separate return, Resident, Non Resident. On this return: Single, Married filing joint return, Married filing separate return, Resident, Non Resident.

Table with 4 columns: Income and Deductions (see instructions), A. As originally reported or as adjusted, B. Net change—Increase or (Decrease)—explain on page 2, C. Correct amount. Rows include Total income, Additions to income, Gross income, Deductions, Exemptions, Taxable income, Tax Liability, Payments, Refund or Amount You Owe.

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.

Sign here (TAXPAYER'S SIGNATURE), DATE, (IF JOINT RETURN BOTH HUSBAND AND WIFE MUST SIGN), (SIGNATURE OF PREPARER OTHER THAN TAXPAYER), DATE, (PREPARER'S ADDRESS), (Preparer's Employer No.)



# Line-by-Line Instructions

## Page 1

**Column "A"** — Entries reported in this column are the amounts shown on your original return or as later corrected and closed on the basis of an examination of your original return.

**Column "B"** — Entries reported are the increases or decreases in the figures reported in Column A. No entry should be reported in Column B if Column A is unchanged. All entries in Column B must be explained on page 2.

**Column "C"** — Entries reported in this column are the corrected totals after taking into account increases or decreases in Column B. If there is no change, enter the same amount as shown in Column A.

### Line 1

This line should report income from all sources for H.P. residents. Non-residents should report all income earned in H.P. If changing your total income, provide corrected W-2 or HPW-2's to substantiate change.

### Line 2

This line should report additions to income such as rental income, profit from operation of business, etc. If changing, include copy of revised schedules and accompanying Federal forms:

### Line 4

This line should report subtractions from income such as eligible IRA contributions, employee business expenses, etc. If changing, include copy of revised schedule and accompanying Federal forms.

### Line 6

If you are changing your exemptions, complete the applicable lines in Part I on page 2 to figure the amounts to enter on line 6.

If you are not changing your exemptions, enter in columns A and C of line 6 the amount you claimed for exemptions on your original return.

### Line 8

Enter your income tax before subtracting any credits. Figure the tax on the taxable income you reported on line 7, column C. Attach the appropriate schedules or forms. Highland Park tax rates are as follows (effective July 1, 1982):

Resident	2%
Non-Resident	1%

### Line 9

Enter your total Highland Park tax withheld. If you are reporting a change in your Highland Park withholding tax credit, attach Copy B of any additional or corrected Forms HPW-2 or W-2 received since your original return was filed.

### Line 10

Enter credit claimed for payments made on a City of Highland Park Declaration of Estimated Tax for the year you are amending.

### Line 11

Enter other payments and credits, if any, not reported on lines 9, 10, or line 12 below. Explain fully on Page 2, Part II.

### Line 12

Enter the amount actually paid with your original return. Also, include any additional payments of tax for the year you are amending.

### Line 14

Enter the amount of refund received from your original return.

### Line 16

If your tax, line 8, Column C, is greater than your credit, line 15, Column C, enter the difference.

### Line 17

Compute any interest and/or penalty due, and enter here.

### Line 19

If you are entitled to a refund larger than that claimed on your original return, your amended return should show only the additional refund due.

## Instructions for Page 2 of Form HP-1040X

### Part I — Exemptions

If you are claiming more exemptions, complete lines 1-9, as they apply. If you are claiming fewer exemptions, complete lines 1-7.

In column A, enter the number of exemptions claimed on your original return. In column B, enter any changes to exemptions claimed on your original return. Enter in column C the corrected number of exemptions you are claiming.

### Line 8

If amending your return beginning 1987 to claim an exemption for a dependent who was age 5 or over on December 31, 1987, you must enter his or her social security number.

If claiming more than five additional dependents, show the information requested in columns (a) through (e) on an attached statement. When entering the total number of dependents in the boxes to the right of line 8, be sure to include these dependents.

If claiming a child under the special rules for children of divorced or separated parents, you must either attach **Form 8332** or similar statement, **OR** a copy of a pre-1985 agreement if you have such an agreement that states you are entitled to claim the child as a dependent.

### Where to File

Detach form at perforation and mail form with any payment due to:

**CITY OF HIGHLAND PARK, INCOME TAX DIVISION. C/O 3401 EVALIINE AVE., HAMTRAMCK, MI 48212.** Make checks and money orders payable to "Treasurer, City of Highland Park".



HP-1120

CITY OF HIGHLAND PARK INCOME TAX CORPORATION RETURN

EXTENDED FILING NO Do Not Write in this Space

TAXPAYER MUST FILL IN DATES

For taxable year beginning , ending , 20

Name, Number and Street, City, Town or Post Office, State, Zip, Where incorporated, Date of incorporation, Nature of business, Telephone number, Person in charge of records, Main address in Highland Park, Federal employer id.

TAXABLE INCOME COMPUTATION

- 1. a. Taxable income before net operating loss deduction and special deductions... b. Income from p. 2, Schedule C, line 30... 2. Enter gain or loss from sale or exchange of property... 3. Result after excluding line 2 from line 1a OR 1b... 4. Enter items not deductible under Highland Park Income Tax Ordinance... 5. Total - add lines 3 and 4... 6. Enter items not taxable under Highland Park Income Tax Ordinance... 7. Total - line 5 less line 6... 8. Amount in line 2 above (after excluding any capital loss carryover)... 9. Total income - add lines 7 and 8... 10. Allocation percentage from p. 2, Schedule D, line 5... 11. Total - multiply line 9 by % on line 10... 12. Less: Applicable portion of net operating loss carryover... 13. Total income subject to tax - line 11 less line 12... 14. CITY OF HIGHLAND PARK TAX - multiply line 13 by 2%.

Handwritten note on yellow paper: Highland Park Corporation & Instructions

PAYMENTS AND CREDITS

- 15. a. Tax paid with tentative return... b. Payments and credits made on Declaration of Estimated Highland Park Income Tax... c. Other Credits - explain in attached statement... 16. Total - add lines 15a, b, and c

TAX DUE OR REFUND

- 17. If your tax (line 14) is larger than your payments (line 16) enter BALANCE DUE... - PAY IN FULL WITH THIS RETURN TO "Treasurer, City of Highland Park" - AND MAIL TO: Income Tax Division, 12050 Woodward Ave., Highland Park, Michigan 48203... 18. If your payments (line 16) are larger than your tax (line 14) enter OVERPAYMENT... 19. Amount on line 18 to be: (A) Credited on next year's estimated tax (B) Refunded (Reported to IRS)

- A. Name and address of resident agent in Michigan... B. Did you file a consolidated return with the Federal Internal Revenue Service?... C. IMPORTANT: Check this box if the amount shown on line 1b is not in agreement with the amount shown for this item on the return which you filed with the Federal Government... D. Number of Highland Park location(s) included in this return... E. Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service... F. Was your federal tax liability for any year subsequent to 1965 changed either by a review by the Federal Government or the filing of an amended federal return?

Do Not Write in Space Below AUDIT BY FORM LETTER REFUND CK. # ASSESS. \$ NO. TO INVEST.

NOTE 1 - Use line 1b for reporting income if the "separate accounting" method is used. 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.

(Date) (Signature of Officer) (Title) (Date) (Individual or firm signature of preparer) (Address)

Mail to: City of Highland Park Income Tax Division, c/o 3401 Evaline Ave., Hamtramck, MI 48212

# CITY OF HIGHLAND PARK INCOME TAX CORPORATION RETURN

## Instructions for Form HP-1120 for CORPORATIONS doing business in Highland Park

### Corporations Required to File

Every corporation doing business in the city, whether or not it has an office or place of business in the city, and having a tax liability under the ordinance, is required to file an annual City of Highland Park Corporation Income Tax Return, Form HP. 1120.

Corporations cannot elect to file and be taxed as partnerships. Likewise, partnerships cannot elect to file and be taxed as corporations.

The ordinance specifically exempts from taxation state and national banks, trust companies, insurance companies, building and loan and savings and loan associations, credit unions, safety and collateral deposits companies, and any other association. Joint stock company or corporation at least 90% of whose assets consist of intangible personal property and at least 90% of whose gross income from the use of money or credit.

### Filing Date

Taxpayers on a calendar year are required to file by April 30 of each year those on a fiscal year must file by the last day of the fourth month following the end of the fiscal year. Returns shall be for the same calendar year, fiscal year, or other accounting period as the taxpayer uses for Federal income tax purposes.

The tax due, if one dollar (\$1.00) or more, must be paid when filing the return. Make remittance payable to:

TREASURER-CITY OF HIGHLAND PARK

#### MAILING ADDRESS:

Mail and return your remittance to:  
CITY OF HIGHLAND PARK  
INCOME TAX DIVISION  
C/O 3401 EVALINE AVE.  
HAMTRAMCK, MI 48212

### Extensions

Upon written request of the taxpayer made on or before the date for filing a return the Administrator may extend the time for filing up to six months. Where an extension greater than two months is requested a tentative return must be filed and the estimated tax paid by the last day of the second month.

When an extension is granted, the Administrator will assign an extension number. This number is to be entered in the upper right hand corner of the final return and on any correspondence required before filing the final return.

### Instructions for Page 1

Line 4. If you entered an amount on line 2 of pages 1, use either of the methods explained in the instructions for computing the gain or loss for the taxable period. Do not include capital gains and losses on the sale or exchange of United States obligations since such gains and losses are excluded from taxation under the Highland Park Ordinance.

Line 12. Enter on this line the net capital loss carryover applicable to Highland Park.

Net capital losses sustained by a corporation for periods subsequent to July 1, 1966 may be carried forward the following five consecutive years. No deduction will be allowed for capital loss carryover are deductible only to the extent of capital gains.

Effective January 1, 1971, net operating loss carrybacks or capital loss carrybacks will not be allowed. This effects returns covering the calendar year ending December 31, 1971 and fiscal years ending after January 1, 1972 on which operating or capital losses are reported.

Carryover losses are to be allocated to Highland Park at the percentage of business conducted in Highland Park in the year in which the loss was sustained. If all business was not conducted in

Highland Park in the year in which the loss was sustained. Use the business allocation percentage formula to arrive at the deductible portion of the loss.

### Separate Accounting Method

In order to report under the separate accounting method for taxable years beginning on and after January 1, 1970, permission, must be requested in writing from the administrator not more than 90 days after the beginning of the taxpayer's year. Also, to report under the separate accounting method the taxpayer must regularly keep its books and records in such a manner as to show with reasonable accuracy the portion of its net profits attributable to work done, services performed or rendered, and other business activities conducted within the city. Generally a corporation that is unitary in nature i.e. has central management purchasing, warehousing, advertising, etc. cannot use separate accounting.

### Nonunitary Income

Dividends and Interest. Taxpayers allocating on any basis other than separate accounting shall include all interest, dividends, and other non-operating income to arrive at the total income subject to the allocation percentage. Taxpayers using separate accounting shall include in income subject to tax a proportionate share of dividends, interest, and other non-operating income of the total corporation, using a direct allocations if the income is received by the divisions subject to the Highland Park tax, or apportioning it on the same basis as general administrative and overhead costs are apportioned to Highland Park activity.

**Income from rents and royalties.** Follow the same instructions here as for dividends and interest above.

**Gain or less from sale or exchange of property.** Enter on line 2 of page 1 the total amount of gain or loss from sale or exchange of property for the same period as reported on your Federal return. Only the amount of the gain or loss occurring from July 1, 1966 to date of disposition shall be recognized for purposes of the Highland Park income tax. Adjustment for this is to be made on page 1, however, rather than on Schedule C by removing the gain or loss on line 2 and inserting, on line 3, only the portion of the gain or loss applicable to the holding period subsequent to July 1, 1966 to the date of disposition. Any net capital loss carryover included in line 2 of page 1 should be excluded before entry on line 8 of page 1. The portion of line 2 that represents net capital loss carryover is to be entered on line 12 of page 1 in accordance with the instructions for that line. The amount of gain or loss occurring after July 1, 1966 (to be entered on page 1, line 8) is to be determined by either (1) computing the difference between the July 1, 1966 fair market value (June 30th closing price for traded securities) or the cost if the date acquired was subsequent to July 1, 1966, and the proceeds from the sale or exchange, or (2) by using the gain or loss for the entire holding period, as computed for Federal income tax purposes, and computing the taxable portion of such gain or loss on the ratio that the number of months held in the period subsequent to July 1, 1966 is to the total time the property was held.

### Schedule D - Instructions

The business allocation percentage formula is to be used by corporations with business activity both within and without the City of Highland Park unless permission to use the separate accounting method has been granted.

HP-1065

CITY OF HIGHLAND PARK PARTNERSHIP RETURN

EXTENSION NUMBER Do Not Write in This Space

TAXPAYER MUST FILL IN DATES

FOR TAXABLE PERIOD BEGINNING 20... ENDING 20...

PLEASE TYPE OR PRINT Name of Partnership, Date Business Commenced, Number of Employees on December 31, Number of Partners, Type of Return - Check One: Information only, Payment on behalf of All Partners, Federal employer identification number

Table with 4 columns: Partner Name, Social Security Number, Resident Status, and Time Period. Includes instructions: Please attach copy of U.S. Partnership Income Tax Form 1065 NAME, SOCIAL SECURITY NUMBER AND HOME ADDRESS OF EACH PARTNER

INCOME

Table with 6 columns: COL. 1 TOTAL INCOME, COL. 2 DEDUCTIONS, COL. 3 EXEMPTIONS, COL. 4 TAXABLE INCOME, COL. 5 (a) RESIDENT TOTAL TAX, COL. 5 (b) NONRESIDENT TOTAL TAX, COL. 6 CREDITS

7. Total Tax - column 5(a) plus column 5(b) \$

PAYMENTS AND CREDITS

8. a. Tax paid with tentative return, b. Payments and credits on Declaration of Estimated Highland Park Income Tax, c. Other credits - explain in attached statement, 9. Total - add lines 8a, b, and c.

TAX DUE OR REFUND

10. If your tax (line 7) is larger than your payments (line 9) enter BALANCE DUE, 11. If your payments (line 9) are larger than your tax (line 7) enter OVERPAYMENT.

PAY IN FULL WITH THIS RETURN TO "TREASURER CITY OF HIGHLAND PARK" - MAIL TO INCOME TAX DIVISION, C/O 3401 EVALINE AVE., HAMTRAMCK, MI 48212

12. Amount on line 11 is to be: (A) Credited on Next Year's Estimated Tax (B) Refunded

NOTE 1 - A partner who has other income in addition to the partnership income must file an individual return... NOTE 2 - The partnership may pay tax for partners only if it pays for ALL partners subject to the tax.

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.

SIGN HERE (Signature of partner or member) (Date), SIGN HERE (Signature of preparer other than partner or member) (Address) (Date)

Mail to: City of Highland Park Income Tax Division, c/o 3401 Evaline Ave., Hamtramck, MI 48212

# CITY OF HIGHLAND PARK INCOME TAX PARTNERSHIP RETURN

## Instructions for Form HP-1065

### Who Must File a Partnership Return

Every partnership that conducted business activities in the City of Highland Park, whether or not an office or place of business was maintained in the city, is required to file an annual return. Syndicates, joint ventures, pools and like organizations will also use Form HP-1065. A partnership may not elect to file as a corporation. So-called "tax option" corporations (under Secs. 1371-1377, Internal Revenue Code) must file as corporations on Form HP-1120.

**FILING DATE:** Calendar year taxpayers must file by April 30 each year. Fiscal year taxpayers must file within four (4) months after the end of their fiscal year.

### Option to Pay Tax

The tax rate is 2% for residents, and 1% for nonresidents of the City of Highland Park.

At its election, the partnership may file either an information return or it may compute and pay the tax which is due with respect to each partner's share of the net profits of the business. The partnership may pay the tax for partners only if it pays for ALL partners subject to the tax.

**REMITTANCE:** Partnerships electing to pay the tax for all partners must remit the tax when filing the return if the tax due is one dollar (\$1.00) or more.

Make remittance payable to:

Treasurer, City of Highland Park  
Mail to: INCOME TAX DIVISION  
C/O 3401 EVALINE AVE.  
HAMTRAMCK, MI 48212

### Partnership as Taxpayer

If the partnership elects to pay the tax for the partners, the individual partners are not required to file a return if such partners have no other income subject to the tax. However, an individual return shall be required from any partner having taxable income other than his distributive share of the net profits of the partnership. (In such instances, a partner who is required to file an individual return should refer to the instructions for such return.)

If the partnership elects to pay the tax on behalf of the partners, then it assumes the status of a taxpayer to the extent that: (1) Timely payment must be made; (2) a Declaration of Estimated Income Tax, Form HP-1040-ES will be required if the total estimated tax for the partnership is expected to exceed \$100. The calendar or fiscal year of the partnership will govern in establishing the dates for filing the declaration and paying the estimated tax.

### Income Taxable to Resident vs. Nonresident Partners

The Partnership Return Form HP-1065 is designed to distinguish between that income taxed to residents and that taxed to nonresidents. The purpose of the return is to set forth the entire net profit covered and to show the distributive share of each partner, indicating those who are residents of Highland Park and those who are nonresidents. (If residency changes during the taxable period for any partner, use two lines to indicate allocation of income by status in all schedules where applicable.)

Schedule C indicates the total income of the partnership which may be subject to the tax. Ordinary business income in Schedule C is transferred to Schedule E, column 1, showing the amount of ordinary income distributable to each partner. The non-business income portion of Schedule C is first transferred to Schedule B, by total amounts for each type of income, to determine the taxable portion for each class of partners. This taxable income is then transferred to Schedule E showing the amounts applicable to the individual partners. Column 1 on page 1 is the final summary transferred from Schedule E, column 7.

Partners who are RESIDENTS are taxed on their entire distributive share of the net profits of the partnership, including that arising from business activities outside the City and including interest, dividends, rents and royalties, other income, and gains from the sale or exchange of property, either tangible or intangible, regardless of where such property was located.

Partners who are NON RESIDENTS of Highland Park are taxed on their distributive share of the portion of the net profits which is attributable to business activity in the City, plus net rentals of tangible property in the City. They are not taxed on their share of net rentals on property outside the City, gains from the sale or exchange of securities or other intangible property, or on interest and dividends. However, when the receipt of interest and other intangible income is directly related to the nature of the business, such interest, etc. shall be considered as business income taxable to nonresidents, and is to be reported in Schedule C, on either line 1 or line 11.

### Instructions for Page 1

The amounts to be inserted in column 1, page 1, are transferred from Schedule E on page 3 of the return. If this return is to be an information return only, the remaining columns 2 through 6 on page 1 need not be filled in; however, if the partnership elects to pay the tax, columns 2 through 6 must also be completed.

*Column 2.* Any items of income which are non-taxable and which are included in column 1 are to be deducted in column 2. These items will include the dividend exclusion, 50% capital gain deduction, net operating loss carryover, etc. The dividend exclusion, treatment of capital gains and losses, and net operating loss carryovers are to be handled in the same manner as provided in the Federal Internal Revenue Code. Therefore a net capital loss realized by any of the partners in excess of the partners, in excess of the partner's allowable capital loss deduction must be added back in column 2, page 1. The allowable capital loss deduction or each partner is the lesser of (1) the net capital loss, (2) the amount in column 1, page 1, computed without regard to capital gains and losses, or (3) \$1,000. Nonresident partners must allocate net operating losses to Highland Park at the percentage of business conducted in Highland Park in the year in which the loss was sustained. A schedule of computations must be attached for all entries in column 2.

*Column 3. Exemptions.* A \$600 exemption is allowed for each partner, his spouse and his or her dependents. Additional exemptions are allowed if the taxpayer or his spouse is 65 or over, or is blind. In general, the same rules apply in determining dependents as under Federal Internal Revenue Code. A trust or an estate which is a member of the partnership is not allowed an exemption since trust and estates are not permitted exemptions under the Highland Park Income Tax Ordinance. A spouse may be taken as an exemption on the partnership return only if such spouse has no income subject to the Highland Park Income Tax. Exemptions for a partner whose residence status has changed from a resident to a nonresident, or from a nonresident to a resident of Highland Park during the taxable year should first be applied against income while a resident. The balance of the amount for exemptions, if any, should then be applied to Highland Park income while a nonresident.

*Column 6.* Enter in column 6 payments made by the partnership for tax paid with a tentative return, or for payments on a Declaration of Estimated Income Tax, or any payments and credits made by the partnership on behalf of Highland Park resident partners for income taxes to any other municipality, if the income on which such tax was levied is included in this return. DO NOT

## APPLICATION FOR EXTENSION OF TIME TO FILE INCOME TAX RETURN

Prepare this form in duplicate. File the original with the City's Income Tax Department on or before the due date for filing a return. Attach the duplicate to your city income tax return.

<b>NAME</b>	<b>TAXABLE PERIOD</b> Calendar Year _____ Fiscal Year Ending _____
<b>ADDRESS (STREET NUMBER AND NAME)</b>	<b>TYPE OF RETURN</b> <input type="checkbox"/> Corporation <span style="margin-left: 200px;"><input type="checkbox"/> Individual</span> <input type="checkbox"/> Partnership <span style="margin-left: 170px;"><input type="checkbox"/> Resident</span> <input type="checkbox"/> Estate or Trust <span style="margin-left: 165px;"><input type="checkbox"/> Non-Resident</span>
<b>CITY, STATE &amp; ZIP CODE</b>	Employer Identification Number or Social Security Number _____

Reason for extension request: _____ _____ _____
----------------------------------------------------------

The City Income Tax Ordinance limits the extension of time for filing annual returns to SIX months from the original due date.  
 A \_\_\_\_\_ month extension of time is hereby requested in which to file the income tax return of the above named Taxpayer. The extended due date of this return is the last day of \_\_\_\_\_, 20

### TENTATIVE TAX RETURN

#### THE TENTATIVE TAX BALANCE DUE MUST BE PAID WITH THIS EXTENSION.

- 1. Tentative Tax (Estimate total tax liability) ..... \$ \_\_\_\_\_
- 2. Less:
  - a. Estimated income tax payment ..... \$ \_\_\_\_\_
  - b. Other credits ..... \$ \_\_\_\_\_
- 3. BALANCE DUE (Line 1 less lines 2a 2b) ..... \$ \_\_\_\_\_

**(Include payment of this amount with extension)**

The extension is automatically granted upon payment of the tentative tax balance due. Failure to pay tentative tax if due) could result in penalty for failure to pay.

\_\_\_\_\_  
Signature of taxpayer, officer or agent

\_\_\_\_\_  
Date

**MAIL TO: City of Highland Park  
Income Tax Department  
P.O. Box 239  
Eaton Rapids, Mi 48827**

# INSTRUCTIONS FOR APPLICATION FOR EXTENSION OF TIME TO FILE CITY OF HIGHLAND PARK INCOME TAX RETURN

## WHO MAY REQUEST AN EXTENSION

A taxpayer may request an extension of time to file an individual income tax return. An extension is a request for additional time to file a tax return. Extensions of time to file are allowed for resident or nonresident individuals filing form HP-1040, individual income tax return.

## An extension is not a request for additional time to pay tax due.

The filing of federal Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax return, with the Internal Revenue Service, does not grant an extension of time to file a city income tax return. An Application for an Extension of time to file a City of Highland Park Income Tax Return must be filed.

## PERSONS OUTSIDE THE UNITED STATES

Where the federal internal revenue code grants an automatic two-month extension to persons living outside the United States, an automatic extension to the same date will be granted. If more time is needed than this automatic extension allows, an Application for an Extension of Time to File City of Highland Park Income Tax Return must be filed.

## EXTENSION AUTOMATICALLY GRANTED

Upon filing an Application for Extension of Time to File a City of Highland Park Income Tax Return, the City of Highland Park's Income Tax Department will automatically grant an extension for up to six months provided that:

1. The extension request is filed by the due date of the return;
2. The tentative tax return section of the application is completed;
3. Payment of the tentative tax balance due (if owed) is made; and
4. All filing and payment requirements of the city of Highland Park Income Tax Ordinance are satisfied.

An extension is not necessary where no tax will be due when the return is filed. Extensions filed without payment of the tentative tax due will not be accepted.

## PREPARING THE APPLICATION FOR EXTENSION

Prepare the Application for Extension in duplicate. File the original with the City of Highland Park's Income Tax Department. When the Application for Extension is timely filed and the tax payment requirements are met, the extension is automatically granted. A copy of the Application for Extension is to be attached to the City of Highland Park's Income Tax Return at the time of filing the return.

**RETURN IN FIVE (5) DAYS**

**CITY OF HIGHLAND PARK – INCOME TAX DEPARTMENT  
NEW BUSINESS AND EMPLOYER'S WITHHOLDING REGISTRATION**  
READ INSTRUCTIONS ON THE REVERSE BEFORE FILLING OUT THIS FORM

EMPLOYER'S FEDERAL IDENTIFICATION NUMBER  
**HP** —

1. TRADE NAME		LOCAL TELEPHONE NO.		NO. OF EMPLOYEES	
2. EMPLOYER'S NAME (GIVE OWNER'S TRUE NAME IF DIFFERENT FROM TRADE NAME ABOVE)		MONTH		DAY	
3. ADDRESS OF PRINCIPLE PLACE OF BUSINESS		MONTH		YEAR	
3A. HOME ADDRESS AND SOCIAL SECURITY NUMBER (Individual Ownership Only)		WAGES WITHHOLDING →		EMPLOYER'S NAME AND IDENTIFICATION NO.	
4. CHECK TYPE OF ORGANIZATION: <input type="checkbox"/> INDIVIDUAL OWNER <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION		MONTH		DAY	
7. DATE BUSINESS ACQUIRED BY EMPLOYER SHOWN IN ITEM 2 ABOVE →		MONTH		YEAR	
9. WAS THIS BUSINESS PREVIOUSLY OPERATED BY ANOTHER EMPLOYER? <input type="checkbox"/> YES <input type="checkbox"/> NO		MONTH		YEAR	
SIGNATURE		TITLE		DATE	

*Highland Park  
Registration  
new Business  
+ Withholding*

ACCOUNTING PERIOD ENDING \_\_\_\_\_

**HP-SS-4**

**INSTRUCTIONS**

Each employer withholding City of Highland Park Income Tax Department from employees' wages should register with the Income Tax Department. For the convenience of the employer, the Federal Identification Number assigned to the employer by the Federal District Director of Internal Revenue will be used for the City of Highland Park Income Tax Department records. If an employer does not have a Federal Identification Number at the time of filing the City of Highland Park Income Tax reports, application can be made to the Federal District Director of Internal Revenue on Federal Form SS-4 for a number.

When for any reason the Federal Identification Number is not required, an identification number will be assigned by the City of Highland Park Tax Department if an employer is assigned a Federal Number at a later date, he must notify the City Income Tax Department of the Federal Number assigned. The employer will then be notified to discontinue the City of Highland Park Identification Number and use the Federal number for all future City withholding purposes.

HPW-4 **EMPLOYEE'S WITHHOLDING CERTIFICATE FOR CITY OF HIGHLAND PARK INCOME TAX**

1. Print Full Name		Social Security #	Office, Plant, Dept.	Employee Identification #
2. Address, Number and Street		City, Township or Village	State	Zip Code
3. Predominant Place of employment		City	80%	100%
Print name of each city where you work for THIS employer and circle closest % of total earnings in each.		City	80%	100%
YOUR WITHHOLDING EXEMPTIONS:		4. Exemptions for yourself.	<input type="checkbox"/>	Additional \$600 exemption if blind.
(See instructions below.)		5. Exemptions for spouse.	<input type="checkbox"/>	Additional \$600 exemption if blind.
EMPLOYEE: File this form with your employer. Otherwise employer must withhold CITY OF HIGHLAND PARK Income Tax from your earnings without exemptions.		6. (a) Exemptions your children.	Number	Enter total of line 6(a) + 6(b)
		7. Add the number of exemptions which you claimed on lines 4, 5, and 6 above, and enter here.		
EMPLOYER: Keep this certificate with your records. If the information submitted by the Employee is not believed to be true, correct and complete, the DIRECTOR OF FINANCE must be so advised.		8. Additional amount, if any, you want withheld from each paycheck.		\$
I certify that the information submitted on this certificate is true, correct and complete to the best of my knowledge and belief.				
Date:		Signature:		

*Highland Park  
Employee  
Withholding  
Certificate*

**LINE 3 INSTRUCTIONS:**

If you work for this employer in more than two cities or communities, print names of the two Michigan cities or communities where you perform the greatest percent of your work. Circle the closest percent of total earnings for work done, or services rendered in each city or community listed. The estimated percent of total earnings from this employer for work done or services performed within taxing cities, is for withholding purposes only. In determining final tax liability, this estimate is subject to substantiation and audit.

**DEPENDENTS:**

To qualify as your dependent, a person (a) must receive more than one-half of his or her support from you for the year, and (b) must have less than \$600 gross income during the year (except your child who is a student or who is under 19 years of age), and (c) must not be claimed as an exemption by such person's husband or wife, and (d) must be a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone (this does not apply to an alien child legally adopted by and living with a United States citizen abroad), and (e) must (1) have your home as his principal residence and be a member of your household for the entire year, or (2) be related to you as follows:

- Your son or daughter (including legally adopted children), grandchild, stepson, stepdaughter, son-in-law, or daughter-in-law;
- Your father, mother, grandparent, stepfather, stepmother, father-in-law, or mother-in-law;
- Your brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law or sister-in-law;
- Your uncle, aunt, nephew, or niece (but only if related by blood).

**CHANGES IN EXEMPTIONS:**

You should file a new certificate at any time if the number of your exemptions INCREASES. You must file a new certificate within 10 days if the number of exemptions previously claimed by you DECREASES for any of the following reasons:

- Your spouse for whom you have been claiming exemption is divorced or legally separated, or claims their own exemption on a separate certificate.
- The support of a dependent for whom you claimed exemption is taken over by someone else, so that you no longer expect to furnish more than half the support for the year.
- You find that a dependent for whom you claimed exemption will receive \$600 or more of income of his own during the year (except your child who is a student or who is under 19 years of age).
- Other decreases in exemptions, such as the death of a wife or a dependent, do not affect your withholding until the next year, but require the filing of a new certificate by December 1 of the year in which they occur.

**CHANGE OF RESIDENCE:**

You must file a new certificate within 10 days after you change your residence from or to a taxing city.

**CHANGES IN EMPLOYMENT:**

You must file a new certificate by December 1 of each year if your line 3 estimate of the percent of work done for services to be rendered in cities levying an income tax will change for the next year.