

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.

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 <u>additional</u> 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-1040-X AMENDED RETURN, CITY OF HIGHLAND PARK-INCOME TAX

For	year	20	
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	nded			,20	B	al againsta accept an		
Tour first name and initial (if joint return, also give spouse's name and initial)	ir first name and initial (if joint return, also give spouse's name and initial) Last name					Your social security number		
Present home address (number and street or rural route). (If you have a P.O. Box,	see inst	ructions.)		S	pouse's	social security numbe		
City, town or post office, state, and ZIP code				7	alanhana	number		
only, town or poor office, state, and all occur				1	olopilollo	/ Indition		
or below name and address as shown on original return (if same as above, write "Sam original returns. (Note: You cannot change from joint to separate returns after the due	e''). If ch	anging from se	parate to	joint return,	enter na	mes and addresses used		
ONOT Original Return #		Prior refund	/payme	ents verifi	ed			
PACE Amended Return #		Auditor						
ng status claimed. (Note: You cannot change from joint to separat original return ► ☐ Single ☐ Married filing joint return ☐ Mar	te retur	ns after the	due de	ite has pe		No. Books a E		
this return ► ☐ Single ☐ Married filing joint return ☐ Mar	ried fili ried fili	ing separate ing separate	return return	Reside		Non Resident Non Resident		
	1100 111	A. As origin		B. Net cha		TYON FICSIGENT		
Income and Deductions (see Instructions) Be sure to complete both sides		reported or adjusted (s Instruction	as 300	Increase)— (Decrease)— on pag	or explain	C. Correct amount		
1 Total income	1							
2 Additions to income	2							
3 Gross income (add line 2 and line 1)								
4 Deductions (attach supporting documents)								
5 Subtract line 4 from line 3	5							
6 Exemptions	6							
7 Taxable income (subtract line 6 from line 5)	7							
Tax Liability								
8 Tax	8							
Payments '								
9 Highland Park income tax withheld	9							
10 Estimated tax payments	10							
11 Other credits/payments (explain)	11							
12 Amount paid with original return, plus additional tax paid at	fter it w	vas filed		W-8-199-W	12			
13 Add lines 9 through 12 in column C	- (10 × 10 × 1	p	FF	9 . 9 . 9 . 9	13			
Refund or Amount You Owe	•							
14 Amount of refund received from original return					14			
15 Net payments and credits - subtract line 14 from line 13					15			
16 BALANCE. If line 8, column C, is more than line 15, enter difference					16			
17 Add 1/2% per month interest and 1% per month (up to 25%) penalty, if past original due date					17			
22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	18 AMOUNT YOU OWE. Add lines 16 and 17, enter amount here. Pay in full with this return							
18 AMOUNT YOU OWE. Add lines 16 and 17, enter amount h		19 REFUND to be received. If line 8, column C, is less than line 15, enter difference						
11 11 11 11 11 11 11 11 11 11 11 11 11	iere. Pr	ay in full w	ith this	return	18			
18 AMOUNT YOU OWE. Add lines 16 and 17, enter amount h 19 REFUND to be received. If line 8, column C, is less than lin electare that I have examined this return (including accompanying schedules and state	ne 15,	and to the best	of my kr	nowledge an vledge.	d belief i	t is true, correct and co		
18 AMOUNT YOU OWE. Add lines 16 and 17, enter amount h 19 REFUND to be received. If line 8, column C, is less than lir	ements) mation o	and to the best f which he has	of my kr any knov	vledge.		t is true, correct and co		
18 AMOUNT YOU OWE. Add lines 16 and 17, enter amount h 19 REFUND to be received. If line 8, column C, is less than lin lectare that I have examined this return (including accompanying schedules and state prepared by another person other than taxpayer, his declaration is based on all information here	ements) mation o	and to the best f which he has	of my kr any know (Signatui	vledge.				

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-	Part I Exemptions If claiming more exemptions, complete lines 1-8 and, if applicable, lir If claiming fewer exemptions, complete lines 1-7. If you are not changing your exemptions, do not complete Part I.				A. Number originally reported	/ B. I	Net change Ilain below)	C. Correct number	
1	For tax year yourself and spouse						1		
2	(such as your parent's return), you cannot claim an exemption for yourself. For tax years beginning 1987—yourself and spouse, 65 or over, blind Your dependent children who lived with you								
4									
5 6 7	Total exemptions (add lines 1 through 5) . Multiply \$600.00 by the number of exemptions	ed on line 6.	6						
8	Enter the result here and on page 1, line 6 Dependents (children and other) not clair Note: Complete column (b) or (c), whichever appli	med on o	originai return:	7 beginn	ing 1987.		No. of children		
	(a) Full name (first, initial, and last name)	(b) Check if under age 5	(c) if age 5 or over, dependent's social security number	(d) F	Relationship	(e) No. of months lived in your home			
=							No. of parents		
9	For they years beginning often 4004 16 years						No. of other dependents listed on 8		
_	For tax years beginning after 1984, if your under a pre-1985 agreement, check here a rt II Explanation of Changes to income, Enter the line number from page 1 for ea forms and schedules for items changed.	nd provid Deduction Ich Item ye	e copy of agreemens, and Credits ou are changing and	ent or o	the reason f	deral form	8332.	ch all supp	orting
_	Torme and schedules for items changed.	De suie to	o include your name	and s	ociai securi	ty number	on any atta	connents.	
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