

| | | | |
|-----------------|----------------|--------------|--|
| Taxpayer's name | Taxpayer's SSN | 2014 LANSING | |
|-----------------|----------------|--------------|--|

EXCLUDIBLE INTEREST INCOME - L-1040, PAGE 1, LINE 2, COLUMN B **Attachment 3**

Nonbusiness interest income of a nonresident individual is totally excluded Revised 07/17/2013

| | |
|---|-----|
| 1. Interest from federal obligations | .00 |
| 2. Interest from Subchapter S corporations (Attach Schedule K-1) | .00 |
| 3. Other excludible interest income (Attach detailed explanation) | .00 |
| 4. Excludible interest income (Add lines 1, 2 and 3; enter total here and on page 1, line 2, column B; part-year residents see line 5) | .00 |
| 5. Part-year residents enter total from line 4 plus total interest received while a nonresident on Schedule TC, line 2, column B (Lines 1, 2 and 3 should report only interest received while a resident) | |

EXCLUDIBLE DIVIDEND INCOME - L-1040, PAGE 1, LINE 3, COLUMN B **Attachment 4**

Dividend income of a nonresident individual is totally excluded Revised 07/17/2013

| | |
|---|-----|
| 1. Dividends from federal obligations | .00 |
| 2. Dividends from Subchapter S corporations (Attach Schedule K-1) | .00 |
| 3. Other excludible dividend income (Attach detailed explanation) | .00 |
| 4. Excludible dividend income (Add lines 1, 2 and 3; enter total here and on page 1, line 3, column B; part-year residents see line 5) | .00 |
| 5. Part-year residents enter total from line 4 plus total dividends received while a nonresident on Schedule TC, line 2, col. B (Lines 1, 2 and 3 should report only dividends received while a resident) | |

EXCLUSIONS AND ADJUSTMENTS TO BUSINESS INCOME OR (LOSS) - L-1040, PAGE 1, LINE 6, COLUMN B **Attachment 5**

Nonresidents and part-year residents use this schedule to compute excludible business income reported on federal Schedule C that is from business activity outside of Lansing while a nonresident Revised 07/17/2013

Attach a copy of each Federal Schedule C.
 Attach a separate Business Allocation Formula calculation for each separate federal Schedule C if allocating income of a business.
 Note: In determining the average percentage, if a factor does not exist, you must divide the total of the percentages by the number of factors used.
 Note: If you are authorized to use a special formula, attach a copy of the administrator's approval letter and attach a schedule detailing calculation.
 Note: Net operating loss from prior year is reported on Line 16, Other income.

| BUSINESS INCOME | BUSINESS # 1 | BUSINESS # 2 |
|---|--------------|--------------|
| 1. Net profit (or loss) from business or profession | .00 | .00 |
| 2. Business allocation percentage (For each separate business compute the business allocation percentage using the Business Allocation Formula below and enter it here) | % | % |
| 3. Allocated net profit (loss) (For each column, multiply line 1 by line 2) | .00 | .00 |
| 4. Excludible net profit (loss) (For each column, subtract line 3 from line 1) | .00 | .00 |
| 5. Total excludible net profit (loss) (Add amounts on line 4 of each column; enter here and on Form L-1040, page 1, line 6, column B, or for part-year residents, on Schedule TC, line 6, column B) | | 00 |

BUSINESS # 1 DBA

| BUSINESS ALLOCATION FORMULA WORKSHEET | COLUMN 1 EVERYWHERE | COLUMN 2 IN LANSING | COLUMN 3 PERCENTAGE |
|---|------------------------|------------------------|-----------------------------------|
| 1. Average net book value of real and tangible personal property | .00 | .00 | (Column 2 divided by column 1) |
| 2. Gross rents paid on real property multiplied by 8 | .00 | .00 | |
| 3. Total property | .00 | .00 | % |
| 4. Total wages, salaries and other compensation of all employees | .00 | .00 | % |
| 5. Gross receipts from sales made or services rendered | .00 | .00 | % |
| 6. Total percentages (Add the percentages computed in column 3) | | | % |
| 7. Business allocation percentage (Divide line 6 by the number of apportionment factors used) | | | % |

BUSINESS # 2 DBA

| BUSINESS ALLOCATION FORMULA WORKSHEET | COLUMN 1 EVERYWHERE | COLUMN 2 IN LANSING | COLUMN 3 PERCENTAGE |
|---|------------------------|------------------------|-----------------------------------|
| 1. Average net book value of real and tangible personal property | .00 | .00 | (Column 2 divided by column 1) |
| 2. Gross rents paid on real property multiplied by 8 | .00 | .00 | |
| 3. Total property | .00 | .00 | % |
| 4. Total wages, salaries and other compensation of all employees | .00 | .00 | % |
| 5. Gross receipts from sales made or services rendered | .00 | .00 | % |
| 6. Total percentages (Add the percentages computed in column 3) | | | % |
| 7. Business allocation percentage (Divide line 6 by the number of apportionment factors used) | | | % |

| | | | |
|-----------------|----------------|--------------|--|
| Taxpayer's name | Taxpayer's SSN | 2014 LANSING | |
|-----------------|----------------|--------------|--|

EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAIN OR (LOSS) - L-1040, PAGE 1, LINE 7, COLUMN B **Attachment 6**

| Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to capital gains or (losses) | RESIDENT COLUMN | NONRESIDENT COLUMN |
|---|-----------------|-----------------------|
| 1. Capital gain or (loss) on property located outside of Lansing | NOT EXCLUDIBLE | .00 |
| 2. Capital gain or (loss) on securities issued by U.S. Government | .00 | EXCLUDIBLE ON LINE 1 |
| 3. Portion of capital gain or (loss) from property owned prior to Ordinance inception (For residents on all such property; for nonresidents only on property located in Lansing.) (Attach a schedule that identifies and shows the calculation for each.) | .00 | .00 |
| 4. Capital gain or (loss) from Sub. S corporations (Attach schedule.) | .00 | .00 |
| 5. Adjustment for capital loss carryover from period prior to residency (A resident is not allowed to claim a capital loss carryover from property sold prior to their date of residency.) | .00 | NO ADJUSTMENT ALLOWED |
| 6. Adjustment for difference between federal and Lansing capital loss carryover from prior year (The Lansing's capital loss carryover is usually different from the amount reported on federal return; an adjustment must be made for this difference.) | .00 | .00 |
| 7. Adjustment to limit capital loss to \$3,000 for tax year | .00 | .00 |
| 8. Total exclusions and adjustments to capital gains or (losses) (Enter total here and on Form L-1040, page 1, line 7, column B, or for part-year residents, enter on Schedule TC, line 7, column B) | 00 | 00 |

Attach copy of federal Schedule D and all supporting schedules to return.
 Deferred gains from sales of property located in Lansing or property sold while a resident of Lansing are taxable when reported on federal return. Revised 12/18/2013

EXCLUSIONS AND ADJUSTMENTS TO OTHER GAINS OR (LOSSES) - L-1040, PAGE 1, LINE 8, COLUMN B **Attachment 7**

| Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to other gains or (losses) | RESIDENT COLUMN | NONRESIDENT COLUMN |
|--|-----------------|--------------------|
| 1. Other gains or (losses) on property located outside of Lansing | NOT EXCLUDIBLE | .00 |
| 2. Portion of other gains or (losses) from property owned prior to effective date of tax for Lansing (For residents on all such property; for nonresidents only on property located in Lansing.) (Attach a schedule that identifies and shows the calculation for each.) | .00 | .00 |
| 3. Other gains or (losses) from Subchapter S corporations (See instructions) | | .00 |
| 4. Total excludible other gains and losses (Enter total here and on Form L-1040, page 1, line 8, column B, or for part-year residents, enter on Schedule TC, line 8, column B) | 00 | 00 |

Deferred gains from sales of property located in Lansing or property sold while a resident of Lansing are taxable when reported on federal return.
 Attach a copy of federal Form 4797 and all supporting schedules to return to explain. Revised 08/28/2018

EXCLUSIONS AND ADJUSTMENTS TO IRA DISTRIBUTIONS - L-1040, PAGE 1, LINE 9, COLUMN B **Attachment 8**

| List all IRA distributions reported as taxable on federal return | | | | | | Revised 07/17/2013 |
|--|---------------------------|--------------|-------------------------------------|--|------------------------------|--------------------|
| Enter T for taxpayer or S for spouse | Payer's federal ID Number | Payer's name | Federally taxable IRA distributions | Distribution Code (Form 1099-R, box 7) | Excludible IRA distributions | |
| 1. | | | .00 | | | .00 |
| 2. | | | .00 | | | .00 |
| 3. | | | .00 | | | .00 |
| 4. | | | .00 | | | .00 |
| 5. Total federally taxable IRA distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form L-1040, page 1, line 9, column A) | | | .00 | | | |
| 6. Total excludible IRA distributions (Add lines above for this column; enter here and also on Form L-1040 (for part-year residents, Sch. TC), page 1, line 9, col. B) | | | | | | .00 |

EXCLUSIONS AND ADJUSTMENTS TO PENSIONS AND ANNUITIES - L-1040, PAGE 1, LINE 10, COLUMN B **Attachment 9**

| List pension distributions reported as taxable on federal return | | | | | | | Revised 07/17/2013 |
|---|---------------------------|--------------|---|---|--|----------------------------------|--------------------|
| Enter T for taxpayer or S for spouse | Payer's federal ID Number | Payer's name | Kind of pension distribution (employer's pension plan, 401k plan, 457 plan, etc.) | Federally taxable pension distributions | Distribution Code (Form 1099-R, box 7) | Excludible pension distributions | |
| 1. | | | | .00 | | | .00 |
| 2. | | | | .00 | | | .00 |
| 3. | | | | .00 | | | .00 |
| 4. | | | | .00 | | | .00 |
| 5. Total federally taxable pension distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form L-1040, page 1, line 10, column A) | | | | .00 | | | |
| 6. Total excludible pension distributions (Add lines above for this column; enter here and also on Form L-1040 (for part-year residents, Sch. TC), p. 1, l. 10, col. B) | | | | | | | .00 |

| | | | |
|-----------------|----------------|--------------|--|
| Taxpayer's name | Taxpayer's SSN | 2014 LANSING | |
|-----------------|----------------|--------------|--|

EXCLUSIONS AND ADJUSTMENTS TO INCOME FROM RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, TRUSTS, ETC. - L-1040, PAGE 1, LINE 11, COLUMN B **Attachment 10**
Revised 08/28/2014

| Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, estates, trusts, REMIC's and farm rentals. | RESIDENT COLUMN | NONRESIDENT COLUMN |
|--|-----------------------------------|--------------------|
| 1. Rental income (loss) from real estate located outside the City | NOT EXCLUDIBLE ON RESIDENT RETURN | .00 |
| 2. Royalties | NOT EXCLUDIBLE ON RESIDENT RETURN | .00 |
| 3. Partnership income (loss) from partnership business activity outside the City | NOT EXCLUDIBLE ON RESIDENT RETURN | .00 |
| 4. Subchapter S corporation income (loss) (See instruction) | .00 | .00 |
| 5. Estate or trust income or loss (Enter the total amount from federal Schedule E, line 37) | NOT EXCLUDIBLE ON RESIDENT RETURN | .00 |
| 6. Real estate mortgage investment conduits (REMIC's) income or loss and net farm rental income or loss from property located outside the city | NOT EXCLUDIBLE ON RESIDENT RETURN | |
| 7. Total adjustments to income from rental real estate, royalties, partnerships, trusts, etc. (Enter here and on Form L-1040, page 1, line 11, column B, or for part-year residents enter total of resident and nonresident columns on Schedule TC, line 11, column B) | .00 | .00 |

Attach a schedule detailing the complete address of each piece of rental real estate.
 Attach a schedule detailing name and ID number of each partnership and amount of adjustment.
 Attach a schedule detailing name and ID number of each Subchapter S Corporation and amount of adjustment.
 Attach copy of federal Schedule E.

ADJUSTMENTS FOR TAX OPTION CORPORATION (LIKE SUBCHAPTER S CORPORATION) DISTRIBUTIONS - L-1040, PAGE 1, LINE 12, COLUMN B **Attachment 11**
Revised 09/02/2013

Residents use this schedule to report distributions from tax option corporations (like Subchapter S Corporations) taxable under the Lansing Income Tax Ordinance; part-year residents report only distributions received while a resident

| CORPORATION NAME AND DBA | FEDERAL I.D. # | DISTRIBUTION RECEIVED |
|--|----------------|-----------------------|
| 1. | | .00 |
| 2. | | .00 |
| 3. | | .00 |
| 4. | | .00 |
| 5. Total tax option (Subchapter S) corporation distributions (Add lines 1 through 4; enter here and on Form L-1040, page 1, line 12, column B, or for part-year residents enter on Schedule TC, line 12, column B) | | .00 |

Complete above schedule or attach a separate schedule listing the name federal ID number and amount of distribution from each tax option (Sub. S) corporation listed on federal Sch. E, page 2.
 Attach a copy of each Schedule K-1 (1120-S) pages 1 and 2 to return.

EXCLUSIONS AND ADJUSTMENTS TO FARM INCOME OR (LOSS) - L-1040, PAGE 1, LINE 13, COLUMN B **Attachment 12**
Revised 07/17/2013

Nonresidents use this schedule to exclude farm income from outside Lansing
 Farm address

| FARM INCOME | FARM |
|---|------|
| 1. Net profit (or loss) from farm | .00 |
| 2. Farm allocation percentage | % |
| 3. Allocated net profit (or loss), multiply line 1 by line 2 | .00 |
| 4. Excludible net profit (or loss) (subtract line 3 from line 1; enter here and on Form L-1040, page 1, line 13, column B) | .00 |

| FARM ALLOCATION FORMULA | COLUMN 1 EVERYWHERE | COLUMN 2 IN Lansing | COLUMN 3 PERCENTAGE (Column 2 divided by column 1) |
|---|------------------------|------------------------|--|
| 1. Average net book value of real and tangible personal property | .00 | .00 | |
| 2. Gross rents paid on real property multiplied by 8 | .00 | .00 | |
| 3. Total property | .00 | .00 | % |
| 4. Total wages, salaries and other compensation of all employees | .00 | .00 | % |
| 5. Gross receipts from sales made or services rendered | .00 | .00 | % |
| 6. Total percentages (Add the percentages computed in column 3) | | | % |
| 7. Business allocation percentage (Divide line 6 by the number of apportionment factors used) | | | % |

Note: In determining the average percentage, if a factor does not exist, you must divide the total of the percentages by the number of factors used.
 Note: If you are authorized to use a special formula, attach a copy of the administrator's approval letter and attach a schedule detailing calculation.
 Note: Net operating loss from prior year is reported on Form L-1040, line 16, Other income.

| | | | |
|-----------------|----------------|--------------|--|
| Taxpayer's name | Taxpayer's SSN | 2014 LANSING | |
|-----------------|----------------|--------------|--|

EXCLUSIONS AND ADJUSTMENTS TO OTHER INCOME - L-1040, PAGE 1, LINE 16, COLUMN B **Attachment 13**

Residents and nonresidents use this schedule to report exclusions and adjustments to other income Revised 07/17/2013

| SOURCE OF INCOME | FEDERAL I.D. # | NATURE OF INCOME | RESIDENT COLUMN | NONRESIDENT COLUMN |
|---|----------------|------------------|-----------------|--------------------|
| 1. | | | .00 | .00 |
| 2. | | | .00 | .00 |
| 3. | | | .00 | .00 |
| 4. Total adjustments and exclusions to other income (Add lines 1 through 3 and enter totals here and on Form L-1040, page 1, line 16, column B. Part-year residents enter totals on Form L-1040TC, line 16, column B) | | | .00 | .00 |

Attach an explanation of and calculation for any reported federal and Lansing Net Operating Loss deduction.
 Attach an explanation for each item reported and excluded on the Other Income line.
 Add lines as needed.

IRA DEDUCTION WORKSHEET - L-1040, PAGE 2, DEDUCTIONS SCHEDULE - LINE 1 **Attachment 14**

RESIDENT: Claim 100% of the federal IRA deduction unless taxpayer or spouse has nontaxable earned income (military pay, etc.). If the taxpayer or spouse has nontaxable earned income, compute IRA deduction in the same manner as a nonresident using worksheet below.

NONRESIDENT: Use worksheet below to compute the Lansing IRA deduction.

PART-YEAR RESIDENT: Compute the resident portion of the IRA deduction following the resident instructions and using the amount of earned income received while a resident and the portion of the federal IRA deductible contributions made while a resident; compute nonresident portion of the IRA deduction using the amount of earned income received while a nonresident and the portion of the federal IRA deductible contributions made while a nonresident; list amounts separately on worksheet and enter the resident and nonresident IRA deduction on Schedule TC, Deductions schedule, line 1.

Nonresidents and part-year residents claiming a Lansing IRA deduction must attach this completed worksheet to their Lansing return. Revised 07/17/2013

| | TAXPAYER | | SPOUSE | | COLUMN E TOTALS |
|---|--|--|--|--|--------------------|
| | COLUMN A EARNED INCOME TAXABLE BY LANSING | COLUMN B EARNED INCOME NOT TAXABLE BY LANSING | COLUMN C EARNED INCOME TAXABLE BY LANSING | COLUMN D EARNED INCOME NOT TAXABLE BY LANSING | |
| 1. Earned income | .00 | .00 | .00 | .00 | .00 |
| 2a. Federal IRA deduction | .00 | | .00 | | .00 |
| If part-year resident, enter portion of 2b. federal IRA deduction contributed while a resident | .00 | | .00 | | .00 |
| | TAXPAYER | | SPOUSE | INSTRUCTIONS | |
| 3. Percentage that the individual's earned income taxable in Lansing is to the individual's total earned income | % | | % | Divide individual's earned income taxable by Lansing (line 1, column A) by individual's total earned income (the sum of line 1, column A plus column B). | |
| 4. Lansing IRA deduction based upon individual's earned income | .00 | | .00 | Taxpayer's or spouse's federal IRA deduction (line 2a) multiplied by Lansing earned income percentage (line 3). | |
| 5. Amount individual's federal IRA deduction exceeds individual's earned income taxable by Lansing | .00 | | .00 | Taxpayer's or spouse's federal IRA deduction (line 2a) less the individual's earned income taxable by Lansing (line 1). | |
| 6. Amount spouse's earned income exceeds spouse's federal IRA deduction (excess earned income) | .00 | | .00 | Column A equals spouse's earned income taxable by Lansing (line 1 of spouse's column C) less spouse's federal IRA deduction (line 2a of spouse's column C). Column C equals taxpayer's earned income taxable by Lansing (line 1 of taxpayer's column A) less taxpayer's federal IRA deduction (line 2a of taxpayer's column A). | |
| 7. Lansing IRA deduction based upon spouse's earned income | .00 | | .00 | If individual's (taxpayer or spouse) federal IRA deduction exceeds individual's earned income and spouse's earned income exceeds spouse's federal IRA deduction (line 5), enter the lesser of the individual's excess IRA (line 5) or spouse's excess earned income multiplied by spouse's Lansing earned income percentage (line 6), else enter zero. | |
| 8. Lansing's IRA deduction | .00 | | .00 | Add individual's (taxpayer or spouse) Lansing IRA deduction based upon their own Lansing earned income (line 4) and their Lansing IRA deduction based upon their spouse's earned income (line 7). | |
| 9. RESIDENT OR PART-YEAR RESIDENT: Enter total resident IRA deduction here. Normally this is the total of the taxpayer's and spouse's Lansing IRA deduction, line 2a of columns A and C. If a part-year resident, normally this is the total of the taxpayer's and spouse's Lansing IRA deduction, line 2b of columns A and C. If either the taxpayer or spouse has nontaxable earned income while a resident, separately compute the resident IRA deduction in the same manner as a nonresident. | | | .00 | PART-YEAR RESIDENT: Enter total federal IRA deduction on Schedule TC, Deductions schedule, line 1, column A; enter the resident Lansing IRA deduction in column C; enter the nonresident Lansing IRA deduction in column D; and enter in column B the difference of the amount in column A less the amounts in column C and column D. | |
| 10. NONRESIDENT: Total Lansing nonresident IRA deduction (Enter total of the taxpayer's (line 8, column A) and spouse's (line 8, column C) Lansing IRA deduction here and on Form L-1040, page 2, Deductions schedule, line 1) PART-YEAR RESIDENT: See instructions on the right. | | | .00 | | |

| | | | |
|-----------------|----------------|--------------|--|
| Taxpayer's name | Taxpayer's SSN | 2014 LANSING | |
|-----------------|----------------|--------------|--|

SELF-EMPLOYED, SEP, SIMPLE AND QUALIFIED PLANS DEDUCTION WORKSHEET - L-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 2 **Attachment 15**
Revised 07/23/2014

RESIDENT: No schedule required; a full year resident deducts amount reported on federal Form 1040, line 28.
NONRESIDENT: Nonresidents use the nonresident deduction column of this worksheet to calculate their deduction. A nonresident is required to attach a copy of this deduction schedule to their Lansing return.

PART-YEAR RESIDENT: Part-year residents use a separate line to report the amount of deduction by related source of income as a resident or while a nonresident and indicate resident (R) or nonresident (N) relationship in front of the deduction by related source of income. The resident portion of the deduction is 100% of the related deduction. The nonresident deduction is related to the income earned in Lansing while a nonresident and is computed by entering the percentage the related income is taxable in the Percentage Related Income Is Taxable column and entering the product of multiplying the related deduction times the percentage and entering it in the Nonresident Deduction column.

| RELATED SOURCE OF INCOME | FEIN (OR SSN) OF RELATED SOURCE OF INCOME | R OR N | FEDERAL DEDUCTION BY RELATED SOURCE OF INCOME | PERCENTAGE RELATED INCOME IS TAXABLE | RESIDENT DEDUCTION FOR A PART-YEAR RESIDENT | NONRESIDENT DEDUCTION |
|--|---|--------|---|--------------------------------------|---|-----------------------|
| 1. | | | .00 | % | .00 | .00 |
| 2. | | | .00 | % | .00 | .00 |
| 3. | | | .00 | % | .00 | .00 |
| 4. | | | .00 | % | .00 | .00 |
| 5. Add lines 1 through 4 of each dollar column (Federal Deduction column should total amount reported on federal Form 1040, line 28) | | | .00 | | .00 | .00 |

6. Nonresidents enter total from nonresident deduction column on Form L-1040, page 2, Deductions schedule, line 2. Part-year residents enter total from the part-year resident column on Schedule TC, Deductions schedule, line 2, column C and enter total from the nonresident deduction column on Schedule TC, Deductions schedule, line 2, column D

EMPLOYEE BUSINESS EXPENSE DEDUCTION WORKSHEET - L-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 3, Form L-2106 **Attachment 16**
Revised 09/15/2014

| | Column 1 As reported on federal Form 2106 | Column 2 Employer 1 | Column 3 Employer 2 | Column 4 Employer 3 | Column 5 Employer 4 |
|---|---|------------------------|------------------------|------------------------|------------------------|
| 1. Employer's identification number (FEIN) | | | | | |
| 2. Occupation (List for each employer) | | | | | |
| 3. Vehicle expenses | .00 | .00 | .00 | .00 | .00 |
| 4. Parking, fees, tolls and local transportation, including train, bus, etc. | .00 | .00 | .00 | .00 | .00 |
| 5. Travel expenses while away from home overnight, including, lodging, airfare, car rental, etc. Do not include meals and entertainment | .00 | .00 | .00 | .00 | .00 |
| 6. Were you an outside salesperson? (Answer yes or no in the column for each employer; see definition of outside salesperson below) | | | | | |
| 7. Business expenses not included on lines 3, 4 or 5. Do not include meals and entertainment (Enter these expenses only if an outside salesperson; see instruction below) | .00 | .00 | .00 | .00 | .00 |
| 8. Meals (See meal expenses instruction below) | .00 | .00 | .00 | .00 | .00 |
| 9. Total business expenses (Add lines 3, 4, 5, 7 and 8) | .00 | .00 | .00 | .00 | .00 |
| 10. Enter reimbursements received from your employer for expenses included in line 9 that were not reported to you in box 1 of Form W-2 | .00 | .00 | .00 | .00 | .00 |
| 11. Business expense deduction (Line 9 less line 10) | | .00 | .00 | .00 | .00 |
| 12. Percentage deductible (Same percentage related wages are taxable) | | | % | % | % |
| 13. Allowable business expense deduction (Line 11 times line 12) | | .00 | .00 | .00 | .00 |
| 14. Total business expense deduction (Enter the total of line 13, columns 2 through 5 here and also on Form L-1040, page 2, Deductions schedule, line 3) | | | | | .00 |

Form L-2106, Column 1, lines to related lines on federal Form 2106: Line 3 = Fed. Form 2106, line 1, Col. A; line 4 = Fed. Form 2106, line 2, Col. A; line 5 = Fed. Form 2106, line 3, Col. A; line 7 = Fed. Form 2106, line 4, Col. A; line 8 = Fed. Form 2106, line 5, Col. B; line 9 = Fed. Form 2106, line 6, Col. A & B; line 10 = Fed. Form 2106, line 7, Col. A & B; line 11 = Fed. Form 2106, line 8, Col. A & B.

Outside salesperson: An "outside salesperson" is one who solicits business while working away from the employer's place of business as a full-time salesperson. If the individual is required to spend a stated period of time selling at the employer's place of business as part of their job, the individual is not an outside salesperson. If the individual only performs incidental activities there, such as writing up and handing in orders, the individual qualifies for the expense deduction. A salesperson whose principal activity is service and delivery is not an "outside salesperson." An inside salesperson who makes incidental outside calls and sales is not an "outside salesperson."

Line 7 instructions: Business expenses reported on line 4 of federal Form 2106 are allowed as an expense on the Lansing's return only when the individual employee qualifies as an outside salesperson when the expenses were incurred.

Meal expenses: Under the Uniform City Income Tax Ordinance meal expenses are allowed only when incurred while away from home. No deduction is allowed for entertainment unless incurred by an outside salesperson.

| | | | |
|-----------------|----------------|---------------------|--|
| Taxpayer's name | Taxpayer's SSN | 2014 LANSING | |
|-----------------|----------------|---------------------|--|

MOVING EXPENSE DEDUCTION WORKSHEET - L-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 4 **Attachment 17**

L-3903 No deduction is allowed when moving away from Lansing Revised 07/06/2014

RESIDENT: A resident individual who moved into the Lansing may claim the deduction as claimed on federal Form 3903.

NONRESIDENT: A nonresident individual who moved into the area of Lansing may claim a portion or all of the deduction as claimed on federal Form 3903 based upon the percentage the income after moving to the area is taxable by the Lansing.

PART-YEAR RESIDENT: An individual who moved to the area of Lansing and was temporarily a nonresident working in the Lansing and then became a resident during the tax year may be entitled to a portion of the deduction as a nonresident and as a resident of the Lansing.

| DISTANCE TEST WORKSHEET | | | |
|--|-----|--|--------|
| 1. Number of miles from your old home to your new workplace | 1 | | miles |
| 2. Number of miles from your old home to your old workplace | 2 | | miles |
| 3. Subtract line 2 from line 1. If zero or less, enter -0- | 3 | | miles |
| If line 3 is greater than 50 miles continue, otherwise you are not qualified to claim this deduction. | | | |
| 4. Cost of transportation and storage of household goods and personal effects (See instructions for federal Form 3903) | 4 | | .00 |
| 5. Cost of travel (including lodging) from your old home to your new home. (See instructions for federal Form 3903) (Do not include the cost of meals.) | 5 | | .00 |
| 6. Add lines 4 and 5 | 6 | | .00 |
| 7. Enter the amount your employer paid you for the expenses listed on lines 4 and 5 that is not included in box 1 of your Form W-2 (wages) (This amount should be shown in box 12 of your Form W-2 with a code P) | 7 | | .00 |
| 8. Is line 6 more than line 7? | No | You cannot deduct your moving expenses. (If line 6 is less than line 7, subtract line 6 from line 7 and include the result on Form L-1040, page 1 line 1, column A and report exclusion of this income on the excluded wages schedule) | 8a .00 |
| | Yes | Subtract line 7 from line 6 | 8b .00 |
| 9. Enter percentage of income earned as a resident after moving into area | 9 | % | |
| 10. Enter percentage of income earned as a nonresident in Lansing after moving into area | 10 | % | |
| 11. Multiply line 8b by the percentage on line 9 (Moving expense deduction allowed while a resident; enter here and on Form L-1040, page 2, Deductions schedule, line 4) | 11 | .00 | |
| 12. Multiply line 8b by the percentage on line 10 (Moving expense deduction allowed while a nonresident; enter here and on Form L-1040, page 2, Deductions schedule, line 4) (If a part-year resident add amounts on line 11 and 12 and enter on Schedule TC, Deductions schedule, line 4) | 12 | .00 | |

ALIMONY PAID DEDUCTION WORKSHEET - L-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 5 **Attachment 18**

RESIDENT: Full-year residents claim the entire amount of alimony reported on federal Form 1040, line 31a. A full-year resident is not required to attach this deduction schedule to their Lansing income tax return. Revised 07/17/2013

NONRESIDENT: Nonresidents use the nonresident column of this worksheet to calculate their Lansing alimony deduction.

PART-YEAR RESIDENT: A part-year resident may need to use both the resident and nonresident columns of this worksheet to calculate their alimony deduction. For each line of the worksheet, compute the amount to enter into the resident and/or nonresident columns and follow the line by line instructions. A part-year resident with no Lansing income while a nonresident ignores the nonresident column of this form.

| Nonresidents and part-year residents use this worksheet to compute the alimony paid deduction | | RESIDENT COLUMN | NONRESIDENT COLUMN |
|---|--|-----------------|--------------------|
| 1. Enter resident portion of federal adjusted gross income (Form 1040, page 1, line 37) in resident column and/or nonresident portion in nonresident column | | .00 | .00 |
| 2. Enter resident portion of federal alimony paid (federal Form 1040, page 1, line 31a) while a resident in the resident column and/or nonresident portion of the alimony paid while a nonresident in the nonresident column (Actual amount paid while a resident of Lansing and while nonresident) | | .00 | .00 |
| 3. Federal income for alimony deduction computation (Line 1 plus line 2 of column) | | .00 | .00 |
| 4. Enter resident portion of total income for Lansing (Form L-1040, page 1, line 18) in resident column and/or nonresident portion in nonresident column. Part-year residents enter total income for Lansing as a resident and/or nonresident as reported on Schedule TC, line 18, columns C (resident) and D (nonresident) | | .00 | .00 |
| 5. Enter resident portion of total deductions for Lansing other than alimony deduction (Add lines 1, 2, 3, 4 & 6 on Form L-1040, page 2, Deductions schedule) in resident column and/or nonresident portion in nonresident column | | .00 | .00 |
| 6. Taxable income for Lansing prior to alimony deduction (Line 4 less line 5) | | .00 | .00 |
| 7. Resident column: Enter 100%. Nonresident column: Enter alimony deduction percentage (Line 6 divided by line 3) | | 100 % | % |
| 8. Alimony deduction (Line 2 multiplied by line 7) (Residents and nonresidents enter amount from respective column on Form L-1040, page 2, Deductions schedule, Line 5. Part-year residents enter amount from each column on Schedule TC, Deductions schedule, line 5, column C and D) | | .00 | .00 |

| | | | |
|---|-----------------|----------------|--------------|
| <table border="1"> <tr> <td>Taxpayer's name</td> <td>Taxpayer's SSN</td> <td>2014 LANSING</td> </tr> </table> | Taxpayer's name | Taxpayer's SSN | 2014 LANSING |
| Taxpayer's name | Taxpayer's SSN | 2014 LANSING | |

RENAISSANCE ZONE DEDUCTION, SCH RZ - FORM L-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 6 **Attachment 19**

FOR USE BY A RESIDENT DOMICILED IN A RENAISSANCE ZONE, AN INDIVIDUAL WITH INCOME FROM RENTAL REAL ESTATE LOCATED IN A RENAISSANCE ZONE OR AN INDIVIDUAL PROPRIETORSHIP, PROFESSION OR PARTNERSHIP LOCATED AND CONDUCTING BUSINESS IN A RENAISSANCE ZONE TO COMPUTE THE RENAISSANCE ZONE DEDUCTION

DISQUALIFICATION CRITERIA Revised 07/23/2014

AN INDIVIDUAL IS NOT QUALIFIED TO CLAIM THE RENAISSANCE ZONE DEDUCTION IF ANY OF THE FOLLOWING TAXES ARE DELINQUENT:

| | | | |
|----------------------|---------------------------------|----------------------------------|------------------------------------|
| City Income Tax | Personal Property Tax | Commercial Facilities Tax (GRT) | City (Detroit) Utilities Users Tax |
| Michigan Income Tax | Michigan Single Business Tax | Enterprise Zone Tax | Technology Park Development Tax |
| General Property Tax | Industrial Facilities Tax (IFT) | Neighborhood Enterprise Zone Tax | Commercial Forest Tax |

DEDUCTION ALLOWANCE FACTOR

The Renaissance Zone deduction is phased out during the final three years of a Renaissance Zone's designation. The Deduction Allowance Factor is: 75% for the tax year that is 2 years before the final year of designation; 50% for the tax year immediately preceding the final year of designation; 25% for the final year of designation; and 100% for all other years of designation.

RESIDENT DOMICILED IN A RENAISSANCE ZONE

Complete this section if you were a resident of Lansing domiciled in a Renaissance Zone

A 183 day residence requirement must be completed before qualifying to claim the Renaissance Zone Deduction

| | | | |
|--|-----|--|----------------------|
| 1. Address of domicile in Renaissance Zone | | | |
| 2. Date domicile established at this residence | / / | If domicile is continuous for at least 183 days, taxpayer is qualified on this date. | |
| 3. Dates of domicile this year: Starting date | / / | Ending date | Total number of days |
| 4. Percentage of year as a qualified resident of a Renaissance Zone (Line 3 divided by 365) | | 4 | % |
| 5. Gross income from Form L-1040, page 1, line 18, column C | | 5 | .00 |
| 6. Capital gains reported on Form L-1040, page 1, line 7, column C | | 6 | .00 |
| 7. Lottery winnings included in income reported on Form L-1040, page 1, lines 1 or 16, column C | | 7 | .00 |
| 8. Total deductions related to income included in line 5 (Add amounts reported on L-1040, pg. 2, Deductions Sch., Lines 1 - 5) | | 8 | .00 |
| 9. Base income for Renaissance Zone deduction (Line 5 less lines 6, 7 and 8) | | 9 | .00 |
| 10. Total qualified ordinary income (Line 9 multiplied by line 4) | | 10 | .00 |
| 11. Portion of capital gains from sale or exchange of property occurring after qualification date | | 11 | .00 |
| 12. Lottery winnings from an instant lottery game or an online game won after becoming a qualified taxpayer | | 12 | .00 |
| 13. Renaissance Zone deduction base (Add lines 10, 11 and 12) | | 13 | .00 |
| 14. Enter Deduction Allowance Factor on line 14a, 100%, 75%, 50% or 25%; multiply line 13 by 14a; enter deduction on line 14b and on Form L-1040, page 2, Deduction schedule, line 6.) | 14a | % | 14b |

OTHER INDIVIDUALS WITH INCOME FROM RENTAL REAL ESTATE, BUSINESS, PROFESSION OR PARTNERSHIP LOCATED AND DOING BUSINESS IN A RENAISSANCE ZONE

Complete this section if you are a resident or nonresident individual with income from rental real estate, a business, profession or partnership with business activity in a Renaissance Zone

| | | | |
|---|------------------------|--------------------------|--------------------------------|
| 15. Business name (D.B.A.) and address of each location in a Renaissance Zone | | RESIDENT COLUMN | NONRESIDENT COLUMN |
| 16. Business and farming income reported on Form L-1040, page 1, line 6 or 13, column C | 16 | .00 | .00 |
| 17. Net operating loss deduction claimed on Form L-1040, page 1, line 16, column C | 17 | .00 | .00 |
| 18. Retirement plan deduction claimed on Form L-1040, page 2, Deductions schedule, line 2, related to income reported on line 17, column C | 18 | .00 | .00 |
| 19. Base for Renaissance Zone deduction (Line 16 less lines 17 and 18) | 19 | .00 | .00 |
| 20. Renaissance Zone Apportionment Percentage | COLUMN 1 IN LANSING | COLUMN 2 IN REN. ZONE | COLUMN 3 PERCENTAGE |
| 20a. Average net book value of real & personal property | | | (Column 2 divided by column 1) |
| 20b. Gross rents paid on real property multiplied by 8 | | | |
| 20c. Total property (Add line 20a and 20b) | | | % |
| 20d. Total wages, salaries and other compensation | | | % |
| 20e. Total percentages (Add column 3, line 20c and 20d) | | | % |
| 20f. Renaissance Zone deduction percentage (Line 20e divided by 2) | 20f | % | % |
| 21. Renaissance Zone deduction for business (Line 19 multiplied by line 20f) | 21 | .00 | .00 |
| 22. Renaissance Zone deduction from partnership return; enter Partnership FEIN on line 22a and deduction amount on line 22b | 22a | 22b | .00 |
| 23. Address of each parcel of rental real estate located in a Renaissance Zone | | | |
| 24. Income from rental real estate located within a Renaissance Zone | 24 | .00 | .00 |
| 25. Renaissance Zone deduction base (Add lines 21, 22b and 24) | 25 | .00 | .00 |
| 26. Enter Deduction Allowance Factor on line 26a, 100%, 75%, 50% or 25%; multiply line 25 by 26a; enter result on line 26b and on L-1040, pg. 2, Deduction schedule, line 6.) | 26a | % | 26b |

| | | | |
|-----------------|----------------|--------------|--|
| Taxpayer's name | Taxpayer's SSN | 2014 LANSING | |
|-----------------|----------------|--------------|--|

OTHER TAX PAYMENTS - L-1040, PAGE 1, LINE 24b, PAYMENTS AND CREDITS (ESTIMATED TAX PAYMENTS, EXTENSION PAYMENTS, CREDIT FORWARD AND TAX PAID BY A PARTNERSHIP) **Attachment 20**
Revised 08/28/2018

| OTHER TAX PAYMENTS | | | | | OTHER TAX PAYMENTS |
|---|------------------|--|------------------|--|--------------------|
| 1. Estimated tax payments | | | | | .00 |
| 2. Tax paid with an extension | | | | | .00 |
| 3. Credit forward from last tax year | | | | | .00 |
| 4. Tax paid by a partnership | Partnership FEIN | | Partnership name | | .00 |
| 5. Tax paid by a partnership | Partnership FEIN | | Partnership name | | .00 |
| 6. Tax paid by a partnership | Partnership FEIN | | Partnership name | | .00 |
| 7. Tax paid by a partnership | Partnership FEIN | | Partnership name | | .00 |
| 8. Total credit for estimated tax payments, extension payments, partnership tax payments and credit forward (Add lines 1 through 7; enter here and on L-1040, Page1, Payments and Credits schedule, line 24b) | | | | | .00 |

CREDIT FOR TAX PAID TO ANOTHER CITY - L-1040, PAGE 1, PAYMENTS AND CREDITS SCHEDULE, LINE 24c **Attachment 21**
Revised 08/28/2014

Credit for tax paid to another city may be claimed by a resident who paid tax on the same income to another city.
Part-year residents may claim the credit for tax paid to another city based on income as a resident that is also taxable by another city.

| | | OTHER CITY'S NAME | TAX CREDIT |
|---|-----------|-------------------|------------|
| 1. Tax paid to another city | City name | | .00 |
| 2. Tax paid to another city | City name | | .00 |
| 3. Total credit for tax paid to another city (Add lines 1 and 2; enter here and on L-1040, Page 1, Payments and Credits schedule, line 24c) | | | .00 |

| CALCULATION OF CREDIT FOR TAX PAID TO ANOTHER CITY (Residents only) Use a separate calculation worksheet for each city | RESIDENT CITY | OTHER CITY |
|---|---------------|------------|
| | LANSING | |
| 1. Income taxable in the nonresident city that is also taxable in Lansing (Same amount for both cities) | .00 | .00 |
| 2. Exemptions amount per city's return | .00 | .00 |
| 3. Taxable income for credit | .00 | .00 |
| 4. Tax for credit purposes at each city's nonresident tax rate | .00 | .00 |
| 5. Credit allowed for tax paid to another city (Enter the smaller of Lansing or other city's tax from line 4) | .00 | |

| CALCULATION OF CREDIT FOR TAX PAID TO ANOTHER CITY (Residents only) Use a separate calculation worksheet for each city | RESIDENT CITY | OTHER CITY |
|---|---------------|------------|
| | LANSING | |
| 1. Income taxable in the nonresident city that is also taxable in Lansing (Same amount for both cities) | .00 | .00 |
| 2. Exemptions amount per city's return | .00 | .00 |
| 3. Taxable income for credit | .00 | .00 |
| 4. Tax for credit purposes at each city's nonresident tax rate | .00 | .00 |
| 5. Credit allowed for tax paid to another city (Enter the smaller of Lansing or other city's tax from line 4) | .00 | |

Taxpayer's name

Taxpayer's SSN

2014 LANSING

SUPPORTING NOTES AND STATEMENTS

Attachment 22

Revised 07/23/2014

Empty area for supporting notes and statements.

**CITY OF LANSING INCOME TAX DIVISION
Power of Attorney Authorization**

Issued under Authority of the Uniform City Income Tax Ordinance (MCL 141.601 et seq.) Filing is voluntary. Complete this form if you wish to appoint someone to represent you to the Income Tax Division on income tax matters, or if you wish to revoke or change your current power of attorney authorization. Read the instructions on page 2 before completing this form.

Revised: 09/26/2014

| PART 1: TAXPAYER INFORMATION | | | |
|--|--|---|------------|
| Taxpayer's (first name, initial, last name or business name) | | Taxpayer SSN/FEIN | |
| If joint return spouse's first name, initial, last name | | Spouse SSN | |
| Current address (number and street) | | Apt./Ste. no. | |
| Address line 2 | | If a business, enter DBA, trade or assumed name | |
| City, town or post office | | State | Zip code |
| Foreign country name, province/county, postal code | | E-mail address | |
| | | Telephone number | Fax number |

| PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES | | | |
|--|--|---|---------------------------------------|
| Representative's name | | Contact's name (if applicable) | Contact's name (if applicable) |
| Firm name | | E-mail address | E-mail address |
| Address (number and street) | | Apt./Ste. no. | |
| Address line 2 | | Telephone number | Telephone number |
| City, town or post office | | State | Zip code |
| Foreign country name, province/county, postal code | | Beginning authorization date (MM/DD/YY) | Ending authorization date (MM/DD/YY)* |
| | | Fax number | Fax number |

| PART 3: TYPE OF AUTHORIZATION | | |
|---|-------------------------------|--------------------------|
| <input type="checkbox"/> GENERAL AUTHORIZATION Authorizes my representative to: (1) inspect or receive confidential information; (2) represent me and make oral or written presentations of fact and argument; (3) sign returns; (4) enter into agreements; (5) receive mail including forms, billings and payment notices. This authorization applies to all tax matters for all tax years or periods. | | |
| <input type="checkbox"/> LIMITED AUTHORIZATION Select the type of authorization by checking the appropriate boxes. | | |
| 1. Inspect or receive confidential information _____ | All Tax Matters | Only as Specified Below |
| 2. Represent me and make oral or written presentations of fact and argument _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Sign returns _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Enter into agreements _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Receive mail (includes forms, billings and payment notices) _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| Type of Income Tax | Tax Form or Assessment Number | Tax Year(s) or Period(s) |
| | | |
| | | |

| PART 4: CHANGE IN POWER OF ATTORNEY REPRESENTATION OR REVOCATION | |
|--|--|
| <input type="checkbox"/> CHANGE IN POWER OF ATTORNEY REPRESENTATION: This form replaces all earlier powers of attorney, except those attached, on file for the same tax matters and years or periods covered by this Power of Attorney. | |
| <input type="checkbox"/> REVOKE PREVIOUS AUTHORIZATION: I revoke all Powers of Attorney submitted and will represent myself in all tax matters. Attach copies of all Powers of Attorney that remain in effect concurrent with this new authorization. | |

| PART 5: TAXPAYER SIGNATURE(S) | | |
|--|--------------------------------|------|
| If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney. | | |
| Signature | Name or title typed or printed | Date |
| Spouse's signature | Name or title typed or printed | Date |

* If no Ending Authorization date is provided, the above-named representative will be authorized to represent you until you notify the Income Tax Division in writing that this Power of Attorney is revoked.