

**AL-1040X**

(rev 6/06)

**AMENDED ALBION INCOME TAX RETURN**

Issued under authority of P.A. 284 of 1964

1. Enter calendar year or ending date of fiscal year (mo./day/yr.) of this return:

<b>PART 1 - IDENTIFICATION</b>			
2. Filer's First Name, Middle Initial and Last Name		3. Filer's Social Security Number	
If a Joint Return, Spouse's First Name, Middle Initial and Last Name		4. Spouse's Social Security Number	
Home Address (No., Street, P.O. Box or Rural Route)			
City or Town	State	Zip Code	
5. Enter name and address on original return. (If same as above, write "same"). If changing from separate to joint return, enter names and addresses used on original returns. (NOTE: you cannot change from joint to separate returns after the due date has passed for filing.)			

<b>RESIDENCY STATUS</b>	Resident	Non Resident	Par-year Resident	If Part-Year Enter Dates:
6. On Original Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	From: _____ To: _____
7. On This Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	From: _____ To: _____

<b>FILING STATUS</b>	Single	Married-filing joint	Married-filing separately	If separate enter spouse's name:
6. On Original Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
7. On This Return	<input type="checkbox"/>	<input type="checkbox"/>		

<b>EXEMPTIONS</b>	Allowable federal exemptions	Allowable Albion Additional Exemptions
6. On Original Return	_____	(Explain in Part 6 on the back)
7. On This Return	_____	

<b>PART 2 - INCOME, ADDITIONS and DEDUCTIONS</b>		A. Original Return	B. Net Change	C. Correct Amount
12. Total Income. Explain changes in Part 7 on page 2	12.			
13. Additions to total income.	13.			
14. Income total. Add lines 12 and 13	14.			
15. Subtractions from total income	15.			
16. Balance. Subtract line 15 from line 14	16.			
17. Exemption allowance. Multiply number of exemptions by applicable amount (see instructions).	17.			
18. Taxable Income. Subtract line 17 from line 16	18.			
19. Tax. Multiply line 18 by tax rate (see instructions)	19.			

<b>PART 3 - NONREFUNDABLE CREDIT (Albion Residents Only)</b>				
20. Credit for income tax paid to another municipality	20.			
21. Income tax. Subtract line 20 from line 19	21.			

<b>PART 4 - REFUNDABLE CREDITS AND PAYMENTS</b>				
22. Albion income tax withheld (if amending, attach city copy of W2)	22.			
23. Albion estimated tax, credit forward and extension payments	23.			
24. Partnership credit	24.			
25. Amount paid with original return, plus additional tax paid after filing				25. _____
26. Total credits and payments. Add lines 22 through 25 of column C				26. _____

<b>Part 5 - Refund or BALANCE DUE</b>			
27. Refund, if any, shown on original return.			27. _____
28. Enter the difference between lines 26 and 27. (If a negative amount, see instructions).			28. _____
29. If line 21, column C, is greater than line 28, enter BALANCE DUE include interest _____ and penalty _____ (if applicable, see instructions)			29. _____
30. If line 21, column C, is less than line 28, enter REFUND to be received.			30. _____

**PART 6 - EXEMPTIONS.** Check a box for all that apply (see instructions).

<p>31. Show exemptions claimed on your <b>original return</b></p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;"></td> <td style="text-align: center;">You</td> <td style="text-align: center;">Spouse</td> </tr> <tr> <td>Federal exemption for self</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Age 65 or older</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>		You	Spouse	Federal exemption for self	<input type="checkbox"/>	<input type="checkbox"/>	Age 65 or older	<input type="checkbox"/>	<input type="checkbox"/>	<p>32. Show exemptions claimed on <b>this return.</b></p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;"></td> <td style="text-align: center;">You</td> <td style="text-align: center;">Spouse</td> </tr> <tr> <td>Federal exemption for self</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Age 65 or older</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>		You	Spouse	Federal exemption for self	<input type="checkbox"/>	<input type="checkbox"/>	Age 65 or older	<input type="checkbox"/>	<input type="checkbox"/>
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33. List all your dependents and answer all questions for each dependent (D-G answer 'yes' or 'no'. Attach separate sheet if necessary)

A Dependent's Name	B Social Security Number	C Relationship	D Did the dependent file a federal return and claim exemption for self?	E Did you provide more than half the dependent's support?	F Did the dependent live with you more than 6 months during the year?	G Was this dependent claimed on your original return?

34. Explain change in number of dependents; attach sheet if more room is needed.

**PART 7 - EXPLANATION of CHANGES**

35. Explain changes to income, deductions and credits. Show computations in detail and attach applicable schedules.

**PART 8 - DECLARATIONS - Sign below. If filing jointly, both husband and wife must sign.**

<p><i>I declare, under penalty of perjury, that the information in this return and attachments is true and complete to the best of my knowledge.</i></p> <p><input type="checkbox"/> <i>I authorize Albion to discuss my return and attachments with my preparer.</i>      <input type="checkbox"/> <i>Do not discuss my return with my preparer.</i></p>	<p><i>I declare, under penalty of perjury, that this return is based on all information of which I have knowledge.</i></p> <p>Preparer's Signature, Address, Phone and ID No.</p>				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Filer's Signature</td> <td style="width: 30%;">Date</td> </tr> <tr> <td>Spouse's Signature</td> <td>Date</td> </tr> </table>	Filer's Signature	Date	Spouse's Signature	Date	
Filer's Signature	Date				
Spouse's Signature	Date				

Forms may be obtained on the internet at [www.ci.albion.mi.us](http://www.ci.albion.mi.us) or by calling (517)629-7865

**Mailing Instructions**

**Refund**

Mail your return to:  
 City of Albion  
 Income Tax Division  
 112 W. Cass St.  
 Albion, MI 49224

**Pay**

Make checks payable to "City of Albion" and record last four digits of your Social Security number, the tax year(s) and the words "amended Albion income tax" on the front of the check. Mail check and return to the City of Albion at the address shown to the left.

Name: \_\_\_\_\_ SS # \_\_\_\_\_ Tax Year \_\_\_\_\_

**NONRESIDENTS  
SUBJECT TO INCOME ALLOCATION**

Complete Schedule 1 or 2 below, whichever applies. If you completed Schedule 1, enter the amount from Schedule 1, line 5 on AL-1040X, line 12. If you completed Schedule 2, enter the amount from Schedule 2, line 3 on AL-1040X, line 13.

**PART YEAR RESIDENTS**

Complete Schedule 3 below and enter the amount from Schedule 3, line 9 on AL-1040X, line 19.

**SCHEDULE 1 – COMPUTATION OF WAGES EARNED IN ALBION (NONRESIDENTS ONLY)**

When both spouses have income subject to allocation, figure them separately. Also, a separate computation must be made for each W-2.

- 1. a. Number of days paid (5 days /week x 52 weeks = 260 days)  
(If other than 260 days attach an explanation.) 1 a. \_\_\_\_\_
- b. Vacation, holidays, sick, and other days not worked 1 b. \_\_\_\_\_
- c. Actual number of days worked everywhere (1.a. minus 1.b.)..... 1.c. \_\_\_\_\_ days
- 2. Actual number of days worked in Albion..... 2. \_\_\_\_\_ days  
(You must include a statement from your employer in order to receive credit.)
- 3. Percentage of days worked in Albion (line 2 divided by line 1.c.)..... 3. \_\_\_\_\_ %
- 4. Total wages shown on W-2..... 4. \_\_\_\_\_
- 5. Wages earned in Albion (line 4 X percentage on line 3). (Enter here and on AL-1040X, line 12.)..... 5. \_\_\_\_\_

**SCHEDULE 2 –BUSINESS ALLOCATION (NONRESIDENTS ONLY)**

If you are self-employed and have income earned from your business both inside and outside the city, you must complete this schedule. This schedule must be accompanied by a copy of your U.S. 1040, Schedule C and your worksheet (see AL-1040 booklet, page 6) used to show allocation.

- 1. Net income from business or profession..... 1. \_\_\_\_\_ .00
- 2. Percent earned in Albion. (Attach Schedule C and worksheet.) ..... 2. \_\_\_\_\_ %
- 3. Business income subject to Albion income tax (line 1 X percentage on line 2.)  
(Enter here and on AL-1040X, line 13) ..... 3. \_\_\_\_\_ .00

**SCHEDULE 3 - COMPUTATION OF WAGES FOR  
PART-YEAR RESIDENTS**

This schedule applies only if you had income during the year as a resident and nonresident. (See AL-1040 booklet page 5.)

	Column A	Column B
	All Income While a City of Albion Resident	Portion of Income Earned in City of Albion While a Nonresident
1. Gross wages. (Attach W-2)	>1. .00	.00
2. Additions (See instructions)	>2. .00	.00
3. Subtractions (See instructions)	>3. (.00)	(.00)
4. Total income	>4. .00	.00
5. Less exemptions. (\$600 for each exemption claimed.) (The sum of lines 5A and 5B may not exceed amount on AL-1040, line 12.)	>5. (.00)	(.00)
6. Taxable income. Subtract line 5 from line 4	>6. .00	.00
7. Tax. Resident income: Multiply line 6, Column A by 1% (.01)	>7.	.00
8. Tax Nonresident income: Multiply line 6, Column B by 1/2% (.005)	>8.	.00
9. Total tax. Add lines 7 and 8. Enter here and on AL-1040, line 14	>9.	.00
10. Resident of City of Albion. Enter dates below. From: _____ To: _____	Previous Address	

## INSTRUCTIONS FOR THE AMENDED ALBION INDIVIDUAL INCOME TAX RETURN (form AL-1040X)

### Information on income, deductions, etc.

If you have questions about what income is taxable or what is deductible, etc., see the instructions for the return (and related schedules and forms) for the year you are amending. If you need forms, call (517) 629-7865.

### Attachments to form AL-1040X.

If the change on your income tax return is the result of a change in a schedule or form, attach a corrected copy of the schedule or form to your AL-1040X. For example, if you are an Albion resident and are amending to claim a municipal credit, attach a copy of the return filed with the other city to your AL-1040X.

### When to file.

File form AL-1040X only after you have filed your original return. If you are claiming a refund on your amended return, you must file it within four years of the due date of your original return. If a change on your federal return affects Albion taxable income, you must file an AL-1040X with Albion within 90 days of the change to avoid penalty and interest on any additional tax due.

### Interest and Penalty

If your amended return results in tax due because of negligence, include interest and penalty with your payment. Interest is 1 percent above the prime rate which is adjusted on January and July 1<sup>st</sup>. Penalty, if applicable is 10% of the tax due or a minimum of \$10. Tax due as a result of intentional disregard is subject to penalty of 25%; Tax due as a result of fraud is subject to 100% penalty.

## LINE-BY-LINE INSTRUCTIONS

### Round all dollar amounts to whole dollars.

Lines not listed are explained on the form.

**Lines 10 & 11:** Enter the number of allowable federal exemptions and Albion additional exemptions reported on the original return and that you are reporting on this return. If you are changing the number of exemptions you claimed on your original return, complete the detailed section for this item in Part 6 on the back of the form.

**Lines 12-24:** Give an explanation of changes to these lines in Part 7 on the back of the form; attach additional sheets if needed.

**Column A:** Enter the amounts shown on your original return or as later adjusted due to an examination of your original return. For example, John Smith filed his 2000 income tax return reporting total income of \$16500 consisting of interest, dividends and rental income. Albion examined his return and increased his total income to \$17,200 after it was established that he had overlooked dividend income of \$700. Mr. Smith must now amend his 2000 return to report a \$900 casualty loss of rental equipment. He enters \$17,200 on line 12 in column A, \$900 in column B and \$16,300 in column C.

**Column C:** Report the corrected totals after taking into account the amounts of the increases or decreases shown in column B. If there are no changes, enter the amount reported in column A.

**Line 12:** If you are correcting the amount of wages or other employee compensation, attach the city copy of any additional or corrected W-2 forms received after you filed your original return.

**Line 17:** Enter the exemption allowance based on the number of exemptions claimed on lines 10 and 11.

**Line 19:** Your taxable income must be multiplied by the appropriate rate. The tax rate for residents is 1% (0.01) and for nonresidents is 0.5% (0.005).

**Line 20: Albion residents only.** Enter change to your city income tax credit. Attach a copy of the income tax return filed with the other city.

**Line 22:** Enter the tax withheld by your employer. A corrected W-2 must be submitted if you are claiming a change in tax withheld.

**Line 23:** Enter total Albion estimated tax payments, amount credited forward from the prior year, and any payment made with requests for extension.

**Line 24:** Enter the amount of tax paid on your behalf by a partnership.

**Line 25:** Enter the amount paid with your original return. If any additional tax was paid after you filed your original return also include that amount on this line. Do not include interest or penalty payments.

**Line 27:** Enter the amount of refund you received from your original return. If you received more than one refund from the original return, include the total amount of those refunds on this line. Do not include any interest received on any refund.

**Line 29:** Enter balance due if line 21 (column C) is greater than line 28. **If line 28 is a negative amount add it to line 21 to compute total tax due.** Make checks payable to "City of Albion" and record the last four digits of your social security number, the tax year(s) and the words "amended Albion income tax" on the front of the check. Payment is not required if the tax due is less than \$1.

Mail your return and payment to:

**City of Albion  
Income Tax Department  
112 West Cass St.  
Albion, MI 49224**

**Line 30:** Enter refund amount if line 21 (column C) is less than line 28. If you are entitled to a refund larger than the amount claimed on your original return, enter only the additional refund due you. Mail your return to the address indicated above.

### Part 6: Exemptions

Complete this part if you are changing the number of exemptions you originally claimed. In item 31, check the boxes to indicate the exemptions you originally claimed. In item 32, check the boxes to indicate the exemptions you wish to claim on this amended return. Use the instructions below for information about each type of exemption.

**Federal exemption for self:** This is the exemption that you are allowed to claim on your U.S. 1040 return (if any). If you claimed a federal exemption for yourself, check the box under "you". If you are married filing jointly and claimed a federal exemption for your spouse, check the box under "spouse".

**Age 65 or older:** This additional exemption is for individuals who reached age 65 before December 31 of the year being amended. You are considered age 65 the day before your 65<sup>th</sup> birthday.

**Line 35:** Enter the line reference from page 1 for each line where a change is reported and give a detailed explanation of the reasons for the change. If you do not give an explanation, the processing of your return may be delayed.