PH-1040

CITY OF PORT HURON - INDIVIDUAL INCOME TAX RETURN

This return is due April 30, 2016

Reset Form

Residency Status
SEE INSTRUCTIONS

☐ **RESIDENT**

☐ **NONRESIDENT**

☐ **PARTIAL RESIDENT**

Partial residents must complete Schedule L - see instructions

Your first name and initial	Last name	**Your social security number**
If a joint return, spouses first name and initial	Last name	**Spouse's social security number**
Home address (number and street) if a P.O. Box or if this is not your actual residence, see instructions		Did you file a 2014 Port Huron return? Yes ☐ No ☐
City, town or post office, state and ZIP code		If yes, is the name(s), filing status and address the same as last year? Yes ☐ No ☐ If no, explain and give date of change

If you were a resident for only part of the year, indicate when you were a resident:

From: to: former address:

PRESENT EMPLOYER(S) ➤

EXEMPTIONS
(see instructions)

	Regular	Additional exemptions if you or your spouse are: 65 or Older	Blind	Deaf	Disabled
You:	☐	☐	☐	☐	☐
Spouse:	☐	☐	☐	☐	☐

Number of boxes checked ☐
Note: claim an exemption even if you are a dependent on another return

Dependents

First name	Last name	Social security number	Relationship to you

Number of dependents you claim on your federal return (list to the left) ☐

Total number of exemptions (add the numbers entered in the boxes above) ☐

ATTACH W-2's HERE

	Column I **Amounts from your Federal Return**	Column II **Exclusions**	Column III *Column I minus Column II* **Income subject to tax**
1. Wages, salaries, tips, etc.	00	00	00
2. Interest income **RESIDENTS ONLY** (partial residents see schedule L)	00	00	00
3. Dividend income **RESIDENTS ONLY** (partial residents see schedule L)	00	00	00
4. Business income or (loss) **Attach federal Schedule C**	00	00	00
5. Capital gain or (loss)	00	00	00
6. Supplemental income or (loss) **Attach federal Schedule E**	00	00	00
7. Other income	00	00	00
8. Adjustments **Attach explanation and support**	00	00	00
9. Total income - add lines 1 through 8			00
10. Exemption Credit. Number of exemptions X (from exemptions above)			00
11. TAXABLE INCOME. Subtract line 10 from line 9. If line 10 is greater than line 9, enter -0-			00
12. TAX multiply line 11 by 1% (.01) if a resident or by ½ of 1% (.005) if a nonresident. Partial residents see Schedule L			00

13. Port Huron tax withheld. You MUST ATTACH W-2's showing the full amount of tax withheld	13	00	
14. 2015 estimated tax payments, extension payments and carried forward from last year	14	00	
15. Credit for tax paid by a partnership	15	00	
16. Credit for tax paid to another Michigan city. Residents only, SEE INSTRUCTIONS	16	00	
17. Total payments and credits. Add lines 13, 14, 15 and 16	17		00
18. If line 12 is more than line 17, subtract line 17 from line 12. This is your tax due **BALANCE DUE**	18		00
19. If line 17 is more than line 12, subtract line 12 from line 17. This is the amount you overpaid Overpayment	19		00
20. Amount of line 19 to be: **applied to your 2016 estimated taxes** ➤	20a	00	or **REFUNDED** ➤ 20b 00

I declare, under penalty of perjury, that the information in this return and attachments is true and complete to the best of my knowledge.

Your signature X Date

Spouse's signature - if a joint return BOTH MUST SIGN X Date

I declare under penalty of perjury, that this return is based on all information of which I have knowledge.

Preparer's name, address and ID number

Preparer's signature X Date

Make checks payable to: City of Port Huron

If paying in person, pay at the City Treasurer's Office

Mail to: Income Tax Division
100 McMorran Blvd.
Port Huron, MI 48060

Print Form

SCHEDULE A - EXCLUDABLE WAGES

1. Wages earned partly outside of Port Huron - NONRESIDENTS ONLY
   - A. Total number of days you worked for this employer during the year (EXCLUDE vacation and sick days) _____ days
   - B. Actual number of days during the year you worked for this employer inside of the city _____ days
   - C. Number of days you worked outside the city FOR THIS employer during the year - **List location below** _____ days
   - D. Percentage of days you worked outside the city for this employer (divide line C by line A) _____ %
   - E. Wages you earned from this job during the year (from your W-2) - **List location outside the city below** $_____
   - F. Excludable wages from this job (multiply line E by line D) $_____
2. Wages earned by a NONRESIDENT entirely outside the city, but included on the return (line 1, column I) - List location below $_____
3. Military pay - Excludable by both residents and nonresidents $_____
4. TOTAL EXCLUDABLE WAGES (add line 1F, 2, 3) - Enter the total here and on the front of the return (line 1, column II) $_____

List the specific location you worked outside of the city ➤

SCHEDULE B - BUSINESS INCOME EXCLUSIONS

1. Taxable income for the year $_____
2. Additions (Note: add back Port Huron income tax deducted from income) - List: $_____
3. Subtractions - List: $_____
4. Allocable income - line 1 plus line 2, minus line 3 $_____
5. Allocation percentage (from schedule below) - If all business was conducted in the city enter 100%, RESIDENTS ENTER 100% _____ %
6. Taxable income - multiply line 4 by line 5, enter the result here $_____
7. Excludable income - line 4 minus line 6 $_____

BUSINESS ALLOCATION FORMULA - NONRESIDENTS ONLY

	I Located everywhere	II Located in the city	III Percentage in the city II ÷ I
Aa. Average net book value of real and tangible personal property			
Ab. Gross rentals of real property multiplied by 8			
Ac. Total - line Aa plus line Ab			%
B. Total wages salaries, commissions and other compensation paid to all employees			%
C. Gross receipts from sales made or services rendered			%
D. Total of all percentages - add the percentages computed on lines Ac, B and C			%
E. Average percentage - divide line D by three* - Enter here and on line 5 above			%

* Note: in determining the average percentage, if a factor does not exist, you must divide line D by the number of factors used
Note: If you are authorized to use a special formula, give the date of the administrator's approval letter and attach a schedule detailing the calculation

SCHEDULE C - OTHER EXCLUSIONS (Exclude in column II if shown on the front of the return)

1. Interest income from federal, state, or municipal obligations $_____
2. Unemployment compensation $_____
3. Pensions and annuities $_____
4. Taxable social security benefits $_____
5. State and local refunds included in taxable income $_____
6. Other - describe: $_____

RESIDENTS: The city compares the total income reported on your city return to the income reported on your state return. Provide information in this section that explains any difference between the first line of your state return (adjusted gross income) and the total income reported on this return.

SCHEDULE D - ADJUSTMENTS (Explain adjustments claimed)

1. Moving expenses (into the taxing area only) - Attach federal form 3903 $_____
2. Employee business expenses SEE INSTRUCTIONS - Attach federal form 2106 $_____
3. Alimony paid - child support is NOT deductible $_____
4. Deductible I.R.A. contributions - YOU MUST ATTACH A RECEIPT for any contribution claimed $_____
5. Other - attach documentation and describe: $_____
6. Other - attach documentation and describe: $_____

Note: Nonresidents must prorate income based on the amount of income subject to tax - see instructions

List employers who paid you wages and DID NOT WITHHOLD CITY TAX (list only if you did not attach a copy of your W-2 from the employer)

Employer's name	Work location	Wages
		$
		$
		$
		$