

TAXPAYER'S SSN	TAXPAYER'S FIRST NAME	INITIAL	LAST NAME	FILING STATUS <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately. Enter spouse's SSN and Spouse's full name here. _____ SPOUSE'S FULL NAME _____ SPOUSE'S SSN
SPOUSE'S SSN	IF JOINT RETURN SPOUSE'S FIRST NAME	INITIAL	LAST NAME	
PRESENT HOME ADDRESS (NUMBER AND STREET)			APT. NO.	
ADDRESS LINE 2 (P.O. BOX ADDRESS FOR MAILING USE ONLY)				
CITY, TOWN OR POST OFFICE		STATE	ZIP CODE	
FOREIGN COUNTRY NAME	FOREIGN PROVINCE/COUNTY		FOREIGN POSTAL CODE	
Mark box if deceased <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse Enter date of death on page 2, right side of the signature area		Mark box if; <input type="checkbox"/> Federal Form 1310 attached <input type="checkbox"/> Itemized deductions on your Federal tax return for 2025		

EXEMPTIONS SCHEDULE	1a	You	Date of birth (mm/dd/yyyy)?	<input type="checkbox"/> Regular	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Disabled		
	1b	Spouse	Date of birth (mm/dd/yyyy)?	<input type="checkbox"/> Regular	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Disabled		
	1c.	Check box if you can be claimed as a dependent on another person's tax return <input type="checkbox"/>								
	1d.	Enter the number of boxes checked on lines 1a and 1b								
	1e.	Enter number of dependent children and/or other dependents claimed on your federal return								
	1f.	Total exemptions (Add lines 1d and 1e; enter here and also on page 1, line 16a)								

INCOME	ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)		COLUMN A Federal Return Date	COLUMN B Exclusions/Adjustments	COLUMN C Taxable Income	
	SEND W-2 FORMS SEND COPY OF PAGE 1 OF FEDERAL RETURN	1	Wages, salaries, tips, etc. (W-2 forms must be attached)			
		2	Taxable interest			
		3	Ordinary dividends			
		4	Business income or (loss) attach federal Schedule C			
		5	Capital gain or (loss) attach federal Schedule D			
		6	Other gains or (losses) attach federal Form 4797			
		7.	Taxable IRA distributions from Form(s) 1099-R (attach)			
		8.	Taxable pensions and annuities from Form(s) 1099-R (attach)			
		9	Rental real estate, royalties attach federal Sched E pg 1			
		10	Partnership, estate, trust, etc attach federal Sched E pg 2			
		11	Additional income from page 2 Sched A line 6			
		12	Total additions (Add lines 2 through 11)			
13	Total income (Add lines 1 and 12)					
14	Total deductions (Subtractions) (Total from page 2, Deductions schedule, line 6)					
15	Total income after deductions (Subtract line 14 from line 13)					
16	Exemptions – Enter number from line 1f in 16a, multiply by exemption value (\$600), enter in 16b	16a		16b		
17	Total income subject to tax (Subtract line 16b from line 15)				17	
18	Tax at (rate). Multiply line 17 by the resident rate (1.00%) or non-resident rate (0.50%) and enter on 18b. If using M-1040 PY, check box 18a and enter tax from Sch PY, Line 23c		18a <input type="checkbox"/> Check if Using Schedule PY	18b		
19	Payments and credits, enter total 19a, b, c in 19d	19a Muskegon tax withheld	19b Other tax payments (est, extension, cr fwd, partnership & tax option corp)	19c Credit for tax paid to another city (attach city return p1)	19d	
20	Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax	20a Interest		20b Penalty	20c	

TAX DUE	21	Amount owed. Add 18b, 20c. Subtract 19d. Check or Money Order payable to City of Muskegon. If accepted, Direct Withdrawal mark 26b, then complete 26c, d & e	PAY WITH RETURN	21
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OVERPAYMENT	22	Overpayment (subtract 18b, 20c from 19d); choose overpayment options on lines 23-25.			22	
	23	Amount of overpayment donates	23a Lakeshore trail improvements	23b Muskegon farmers market	23c Muskegon dog beach	23d
	24	Amount of overpayment credited forward to 2026			AMOUNT OF CREDIT TO 2026	24
	25	Amount of overpayment refunded (Line 22 less lines 23d and 24) (For refund to be directly deposited to your bank account, mark refund box, line 26a, and complete line 26 c, d & e)			REFUND AMOUNT	25
	26	Direct deposit refund or direct withdrawal payment (Mark (X) appropriate box 26a or 26b and complete lines 26c, 26d and 26e)				
	26a	Refund (direct deposit)	26c Routing number		26e1	Checking
26b	Tax due (direct withdrawal)	26d Account number		26e2	Savings	

SCHEDULE A – OTHER INCOME

ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)		COLUMN A Federal Return Data	COLUMN B Exclusions/Adjustments	COLUMN C Taxable Income
1	Alimony – Date of Original Divorce or Separation:			
2	Subchapter S corporation distributions (Attach copy of federal Sch K-1)			
3	Farming Income or (loss) (Attach copy of federal Schedule F)			
4	Gambling Income		N/A	
5	Other Income. List type:			
6	Total additions (Add lines 1 through 5)			

EXCLUDED WAGES AND TAX WITHHELD SCHEDULE (SEE INSTRUCTIONS – NON-RESIDENT ONLY)

FAILURE TO ATTACH W-2 FORMS TO PAGE 1 WILL DELAY PROCESSING OF RETURN. WAGE INFORMATION STATEMENTS PRINTED FROM TAX PREPARATION SOFTWARE ARE NOT ACCEPTABLE

W-2	COLUMN A T or S (Taxpayer or Spouse)	COLUMN B SOCIAL SECURITY NUMBER (From W-2, box a)	COLUMN C EMPLOYER'S ID NUMBER (From W-2, box b)	COLUMN D EXCLUDED WAGES (Attach Excluded Wages Sch)	COLUMN E MUSKEGON TAX WITHHELD (Form W-2, box 19)	COLUMN F LOCALITY NAME (Form W-2, box 20)
1						
2						
3						
4						
5						
6						
7						
8						
9	Totals (Enter here and on page 1; part-yr residents on Sch TC) Enter on pg 1, ln 1, col B >>					<< Enter on pg 1, ln 19a

DEDUCTIONS SCHEDULE (NON RESIDENT OR PART YEAR)

		DEDUCTIONS
1	IRA deduction (Attach copy of Schedule 1 of federal return & evidence of payment)	
2	Self-employed SEP, SIMPLE and qualified plans (Attach copy of Schedule 1 of federal return)	
3	Employee business expenses (Attach copy of CF-2106 and detailed list)	
4	Moving expenses (Into city area only, Military ONLY) (Attach copy of federal Form 3903)	
5	Alimony paid (DO NOT INCLUDE CHILD SUPPORT. Attach copy of Schedule 1 of federal return)	
6	Total deductions (Add line 1 through line 5, enter total here and on page 1, line 14)	

ADDRESS SCHEDULE (WHERE TAXPAYER (T), SPOUSE (S) OR BOTH (B) RESIDED DURING YEAR AND DATES OF RESIDENCY)

MARK T, S, B	List all residence (domicile) addresses (Include city, state & zip code). Start with address used on last year's return. If the address on page 1 of this return is the same as listed on last year's return, print "Same." If no return filed last year, list reason. Continue listing this tax year's residence addresses. If address listed on page 1 of this return is in care of another person, enter current residence (domicile) address.	FROM		TO	
		MONTH	DAY	MONTH	DAY

THIRD PARTY DESIGNEE

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 ID number (PIN)
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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 I am a resident claiming a credit for taxes paid to another city, I acknowledge and consent to the City's verification of unrefunded payment to that city. If prepared by a person other than tax payer, the preparer's declaration is based on all information of which preparer has any knowledge

TAXPAYER'S SIGNATURE If joint return, both spouses must sign	Date (MM/DD/YY)	Taxpayer's occupation	Daytime phone no.	If deceased, date of death
SPOUSE'S SIGNATURE	Date (MM/DD/YY)	Spouse's occupation	Daytime phone no.	If deceased, date of death

Some cities are using new communication methods. If your City participates and you would like email notifications regarding important changes and Income Tax related information please provide your email address. No City will email you asking for your social security number.

SIGNATURE OF PREPARER OTHER THAN TAXPAYER	Date (MM/DD/YY)	PTIN, EIN OR SSN	Preparer's Phone
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FIRM'S NAME (or yours if self-employed), ADDRESS AND ZIP CODE	NACTP software number
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2025 MUSKEGON M-1040PY

TAX CALCULATIONS SCHEDULE FOR USE BY PART YEAR RESIDENTS

TAXPAYER'S NAME			SOCIAL SECURITY NUMBER		
SPOUSE NAME			SPOUSE SOCIAL SECURITY NUMBER		
2025 MUSKEGON RESIDENCY	NUMBER OF MONTHS	FROM	TO		
FORMER ADDRESS					

COLUMN 1	COLUMN 2	CATEGORIES OF INCOME			COLUMN 5	COLUMN 6
		COLUMN 3	COLUMN 4	COLUMN 5		
SOURCE OF INCOME	TOTAL INCOME ADJUSTMENTS OR DEDUCTIONS	EXCLUDABLE INCOME ADJUSTMENTS AND DEDUCTIONS	MUSKEGON INCOME EARNED AS A NON-RESIDENT	INCOME EARNED AS A RESIDENT	TOTAL INCOME SUBJECT TO TAX (COL. 4 + COL. 5)	
1a.	00	00	00	00	00	
1b.	00	00	00	00	00	
1c.	00	00	00	00	00	
1d.	00	00	00	00	00	
1e.	00	00	00	00	00	
1f.	00	00	00	00	00	
1g.	00	00	00	00	00	
1h.	00	00	00	00	00	
1i.	00	00	00	00	00	
1j.	00	00	00	00	00	
2. TOTALS	00	00	00	00	00	
3. PERCENTAGE OF TOTAL MUSKEGON INCOME					100%	
4. EXEMPTION AMOUNT \$600 PER PERSON						
5. TAXABLE INCOME			00	00	00	
6. TAX RATES (0.5% = AND 1% = .01)			0.5%	1%		
7. TAX			00	00	00	

PLEASE ROUND TO THE NEAREST DOLLAR

INSTRUCTIONS FOR M-1040PY, TAX CALCULATION SCHEDULE

- LINE 1. List each source of income (i.e, employer, Schedule C, interest, etc.) in column 1 and the total income or deduction from the item in column 2. Split the income or deduction between the different categories of income (columns 3, 4, and 5) based upon the time in each status and enter the income subject to tax in column 6.
- LINE 2. Total column 2, column 3, column 4, column 5 and column 6 and enter the amounts.
- LINE 3. Compute and enter in column 4 and column 5 the percentage of total income subject to tax by dividing the amount online 2 of the column by the total income subject to tax (line 2 divided by column 6).
- LINE 4. Enter in column 6 the total exemption credit, \$600 per person claimed, and compute the exemption credit column 5, from column 4 and based upon the percentages on line 3 of the respective column.
- LINE 7. Multiply line 5 of column 4 and column 5 by the tax rate for the column from line 6 and enter the amount. Add the amounts in column 4 and column 5 and enter the total in column 6.

Enter the total from column 6, line 7 on Form CF-M1040, line 18b.

ATTACH A COPY OF THE M-1040PY TO YOUR INCOME TAX RETURN