

ATTACH CHECK HERE

PLEASE PRINT OR TYPE
First Name and Initial (If joint return use first names and middle initials of both) Last Name
Home Address (number and street) Your Social Security Number
City State Zip Code Spouse Social Security Number
YOUR EMPLOYER'S NAME SPOUSE EMPLOYER'S NAME
YOUR EMPLOYER'S ADDRESS SPOUSE EMPLOYER'S ADDRESS
EXEMPTIONS: 65 or Over Blind Deaf Disabled
a yourself b spouse
Fill in names of dependent children claimed
c
Fill in names of other dependents
d
CHECK ONE SINGLE (1) JOINT(2)
RESIDENT - (1)
NON-RESIDENT - (2)
TAXPAYER USING BOTH RATES - (3)
RESIDENT From To
TOTAL NUMBER OF EXEMPTIONS CLAIMED ON BOXES a, b, c, & d

ATTACH W-2 OR PW-2 HERE

1. TOTAL INCOME
A. RESIDENT enter Adjusted Gross Income from 2005 Federal 1040 Page 1, or Form Federal 1040A or 1040EZ (if no additions or subtractions, carry to line 5). Attach W-2, federal schedules, etc.
B. NON-RESIDENT enter gross wages from W-2, PW-2 Schedule 1, page 2 (If you have no additions or subtractions, carry this amount to line 5)
2. ADDITIONS TO INCOME (from page 2 Schedule 2R line D for Residents or 2NR line E for Non-Residents)
3. TOTAL INCOME: (line 1 plus line 2)
4. SUBTRACTIONS FROM INCOME (from page 2 Schedule 2R line M for Residents or 2NR line 1 for Non-Residents) (If included in line 1 above)
5. ADJUSTED INCOME (Line 3 less line 4)
6. EXEMPTIONS: Multiply the number of exemptions claimed by \$1000.00.
7. TAXABLE INCOME (line 5 less line 6)
8. TAX - Multiply amount on line 7 by one of the following: DO NOT ROUND REMAINDER OF PAGE
A. RESIDENT ONLY - 1% (.01)
B. NON-RESIDENT ONLY - 1/2% (.005)
C. PART - YEAR RESIDENT - Tax from Schedule 4, line M (Copy in back of this booklet).
PAYMENTS AND TAX CREDITS:
9. Portland tax withheld (Attach legible W-2 or PW-2 showing city tax withheld)
10. 2005 Estimate Payments (including prior year overpayment)
11. Income tax paid by a partnership
11A. Income tax paid to another Michigan City (Residents only)
11B. TOTAL OF 11 and 11A.
12. TOTAL PAYMENTS AND CREDITS (Add lines 9, 10 and 11B)
13. If line 8 is larger than line 12 PAY BALANCE DUE: Pay In Full With Return ON OR BEFORE APRIL 30, 2006 (No payment necessary if less than \$1.00)
14. If line 12 is larger than line 8 enter. OVERPAYMENT:
15. Line 14 to be: (a) credited on 2006 Estimated Tax or: (b) Refunded
16. Add interest-penalty
Do not enter amounts less than \$1.00 as credit will not be carried forward nor will refunds be made for less than \$1.00. If crediting overpayment (Line 14) to 2006 Estimated Tax, attach Declaration of Estimated Tax for 2006 Form P1040ES indicating amount to be credited.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Sign Here
Your Signature Date
Spouse's signature (if filing jointly BOTH must sign even if only one had income)
Signature of preparer other than taxpayer, based on all information of which he has any knowledge. Date
Address

MACHINE CERTIFICATION

P1040

SCHEDULE 1

2005

NON-RESIDENTS ONLY

-COMPUTATION OF WAGES EARNED IN PORTLAND- To be completed by Non-Residents who performed only part of their services in Portland and part outside city on same job. Where both husband and wife have income subject to allocation, figure them separately.

- A. Actual number of days worked everywhere (do not include vacation, holidays, sick, etc)
- B. Actual number of days worked on job in Portland (Attach Statement)
- C. Percent of days worked in Portland to total days (line B divided by line A)
- D. Wages shown on W-2 or PW-2 (Less allowable employee expenses per attached Form P2106 and less allowable moving expenses per attached Federal Form 3903)
- E. Line D multiplied by line C
- (Those keeping separate records of Portland earnings check here and enter amount on line E)
- F. Add all other W-2 or PW-2 income not allocated
- G. TOTAL WAGES - subject to Portland City Tax (line E and F) enter on page 1, line B

A.		Days
B.		Days
C.		%
D.	\$	
E.	\$	
F.	\$	
G.	\$	

SCHEDULE 2R

-RESIDENTS (see instructions)

ADDITIONS TO INCOME

- A. Self-employment tax and/or health insurance (circle choice)
- B. Loss on sale of property - portion prior to 1/1/84 (included in line 1 - total income)
- C. Other - explain and attach schedules
- D. Total Additions - enter here and on page 1, line 2

A.		
B.		
C.		
D.		

SUBTRACTIONS FROM INCOME IF INCLUDED IN GROSS

- E. Gain on sale of property - portion prior to 1/1/84 (included in line 1 - total income)
- F. Interest on U.S. and State obligations
- G. Annuities, qualified pensions, and insurance proceeds (circle choice)
- H. Compensation from services in U.S. Armed Forces
- I. Other - explain (attach schedule)
- J. Supplemental unemployment benefits/unemployment benefit
- K. Moving expense (attach copy of Federal Form 3903)
- L. State/Local Tax Refunds _____ Non-Resident Earnings _____
- M. Total Subtractions - enter here and on page 1, line 4

E.		
F.		
G.		
H.		
I.		
J.		
K.		
L.		
M.		

SCHEDULE 2NR

-NON-RESIDENTS (see instructions)

ADDITIONS TO INCOME

- A. Net profits from Portland rental property
- B. Net profits from sale of property located in Portland
- C. Net profits of a business or profession earned in Portland (attach schedule C)
- D. Other - explain (attach schedule)
- E. Total Additions - enter here and on page 1, line 2

A.		
B.		
C.		
D.		
E.		

SUBTRACTIONS FROM INCOME IN GROSS

- F. Employees expenses incurred in the production of Portland income. (If not deducted in schedule 1) (Include Form P2106)
- G. Other - Explain
- H. Moving expense - only if included in gross wages on W-2. Include copy of Federal Form 3903. Exclude lines 7 & 8 of 3903 on P1040
- I. Total Subtraction - enter here and on page 1, line 4

F.		
G.		
H.		
I.		