

**CITY OF LANSING INCOME TAX RETURN  
FOR ESTATES AND TRUSTS**

For fiscal year or other taxable period beginning / /  and ending / /

<b>A1.</b> Tax ID number of estate or trust	<b>B1.</b> Name of estate or trust	<b>C. Check applicable boxes:</b> <input type="checkbox"/> C1. Initial return <input type="checkbox"/> C2. Final return <input type="checkbox"/> C3. Change in fiduciary's name <input type="checkbox"/> C4. Change in fiduciary's address <input type="checkbox"/> C5. Change in trust's name <input type="checkbox"/> C6. Amended return <input type="checkbox"/> C7. Amended due to federal audit C8. If yes, enter IRS determination date <input type="text"/> / <input type="text"/> / <input type="text"/>
<b>A2.</b> Date entity created <input type="text"/> / <input type="text"/> / <input type="text"/>	<b>B2.</b> Name and title of fiduciary	
<b>A3.</b> Check all that apply: <input type="checkbox"/> A3a. Decedent's estate <input type="checkbox"/> A3b. Simple trust <input type="checkbox"/> A3c. Complex trust <input type="checkbox"/> A3d. Bankruptcy estate	<b>B3.</b> Address (Number and street) <span style="float:right;"><b>B4.</b> Room/suite no.</span> <b>B5.</b> Address line 2 (P.O. Box address for mailing use only) <b>B6.</b> City, town or post office <span style="float:right;"><b>B7.</b> State <b>B8.</b> Zip code</span>	

<b>INCOME</b>	Column A Federal Return Data	Column B Exclusions/Adjustments	Column C Taxable Income
1. Business income or (loss) (Attach copy of federal Schedule C (Form 1040))	1		
2. Capital gain or (loss) (Attach copy of federal Schedule D (Form 1041))	2		
3. Rents, royalties, partnerships, other estates and trusts, etc. (Attach copy of federal Schedule E (Form 1040))	3		
4. Farm Income or (loss) (Attach copy of federal Schedule F (Form 1040))	4		
5. Ordinary gain or (loss) (Attach copy of federal Form 4797)	5		
6. Other income (Attach copy of federal Form 1041)	6		
7. Total income (Add lines 1 through 6 of each column)	7		

<b>DEDUCTIONS</b>		
8. Renaissance Zone deduction (Attach Schedule RZ)	8	
9. Deductible resident beneficiary's share of distributable income included in line 7, column C, less resident beneficiary's share of Renaissance Zone Deduction included in line 8 (Enter total from page 2, Schedule G-1, line 11)	9	
10. Exemption (Enter exemption amount for tax year)	10	600.00
11. Taxable income (Add line 7 less lines 8, 9 and 10)	11	
12. a. Tax rate for tax year (The nonresident tax rate is 0.5% (0.005))	12a	0.5%
b. Tax at nonresident tax rate for tax year (Multiply line 11 by tax rate on line 12a)	12b	

<b>PAYMENTS</b>		
13. Lansing tax withheld	13	
14. Estimated payments, credit forward and extension payments	14	
15. Total payments and credits (Add lines 13 and 14)	15	

<b>TAX DUE</b>		
16. If line 15 is smaller than line 12b, enter tax due (Subtract line 15 from line 12b) Make check or money order payable to: LANSING CITY TREASURER, and pay tax due with return or pay with a direct withdrawal from your bank account by marking (X) line 21b and completing lines 21c, 21d and 21e	16	

<b>OVERPAYMENT</b>		
17. If line 15 is larger than line 12b, enter overpayment (Subtract line 12b from line 15)	17	
18. Donation of overpayment	18d	.00
Police Problem Solving 18a <input type="text"/> .00 Hope Scholarship 18b <input type="text"/> .00 Homeless Assistance 18c <input type="text"/> .00		
19. Credit forward to next tax year (Enter portion of overpayment, line 17, to be credited forward)	19	.00
20. Refund (Subtract lines 18 and 19 from line 17) (For direct deposit refund mark (X) refund (direct deposit) box, line 21a, and complete line 21 c, d & e, otherwise a paper check will be issued)	20	.00
21. (Mark appropriate box 21a or 21b and complete lines 21c, 21d and 21e)		
Direct deposit refund or direct withdrawal payment 21a Refund (direct deposit) 21c Routing number Pay tax due (direct withdrawal) 21b Pay tax due (direct withdrawal) 21d Account number 21e Account Type: <input type="text"/> 21e1. Checking <input type="text"/> 21e2. Savings <input type="text"/>		

**Schedule G**  
**RESIDENT BENEFICIARY'S SHARE OF DISTRIBUTABLE INCOME LESS SHARE OF RENAISSANCE ZONE DEDUCTION** Complete for Lansing Resident Beneficiaries Only

COLUMN A RESIDENT BENEFICIARY'S NAME AND ADDRESS	COLUMN B SOCIAL SECURITY NUMBER	COLUMN C DISTRIBUTABLE INCOME INCLUDED IN PAGE 1, LINE 7	COLUMN D SHARE OF RZ DED. INCLUDED IN PAGE 1, LINE 8	COLUMN E DEDUCTION (DISTRIBUTABLE INC. LESS RZ DEDUCTION)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11. Total deductible resident beneficiaries share of net income. (Add lines 1 through 10; enter here and on page 1, line 9. If more than 10 resident beneficiaries, attach separate schedule)				

**DISCLOSURE OF RETURN INFORMATION**

12. Do you want to allow the preparer or another person to discuss this return with the Income Tax Office?	12a. Yes, complete 13a and 13b	12b. No
13a. Designee's name	13b. Designee's phone number	

**SIGNATURE**

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 prepared by a person other than taxpayer, the preparer's declaration is based on all information of which preparer has any knowledge.

14a. Date signed	14b. Signature of fiduciary	14c. Printed name of fiduciary signing return	14d. Phone number ( ) -
15a. Signature of preparer		15c. Firm name	15g. Date prepared
15b. Printed name of preparer		15d. Address 1 (include suite #) 15e. Address 2 15f. City, state & zip code	15h. Preparer's phone number ( ) -

**Return is due April 30, 2016 or the last day of the fourth month after the close of tax year.**

**Mail return to: Lansing Income Tax Division, 124 W Michigan Ave RmG-29, Lansing, MI 48933**

16. NACTP software number **LNS15**

Revised 12/21/2015

<b>Form L-1041</b>	Name of estate or trust	Tax ID number	Tax Year
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**Schedule 1**

Revised 12/21/2015

**EXCLUSIONS AND ADJUSTMENTS TO BUSINESS INCOME OR LOSS - L-1041, PAGE 1, LINE 1, COLUMN B**

Use this schedule to compute excludible business income reported on federal Schedule C that is from business activity outside of Lansing

COLUMN A BUSINESS INCOME	COLUMN B BUSINESS # 1	COLUMN C 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) (Line 1 less line 3 for each column)	.00	.00
5. Total excludible net profit (loss) (Add amounts on line 4 of each column; enter here and on Form L-1041, page 1, line 1, column B)		.00

6a. BUSINESS # 1 NAME:

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

7a. BUSINESS # 2 NAME:

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

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 a schedule detailing calculation.

Note: Net operating loss from prior year is reported on Line 6, Other income.

**Schedule 2**

Revised: 12/21/2015

**EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAIN OR (LOSS) - L-1041, PAGE 1, LINE 2, COLUMN B**

Use this schedule to report exclusions and adjustments to an estate's or trust's capital gains or (losses)	EXCLUSIONS AND ADJUSTMENTS
1. Capital gain or (loss) on property located outside of Lansing and securities issued by U.S. Government	1 .00
2. Portion of capital gain or (loss) from property located in Lansing and allocated to period of time prior to 01/01/1968 (Attach a schedule that identifies and shows the calculation for each such exclusion.)	2 .00
3. Capital gain or (loss) from Sub. S corporations not included in lines 1 or 2	3 .00
4. Adjustment for difference between federal and Lansing capital loss carryover from prior year (The Lansing capital loss carryover is usually different from the capital loss carryover reported on federal return; an adjustment must be made for this difference.)	4 .00
5. Adjustment to limit Lansing capital loss to \$3,000 for tax year	5 .00
6. Total exclusions and adjustments to capital gains or (losses) (Enter total here and on Form L-1041, page 1, line 2, column B)	6 .00

Attach copy of federal Schedule D (Form 1041) 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.

<b>Form L-1041</b>	Name of estate or trust	Tax ID number	Tax Year
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**Schedule 3**

Revised 12/21/2015

**EXCLUSIONS AND ADJUSTMENTS TO INCOME FROM RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, OTHER ESTATES AND TRUSTS - CF-1041, PAGE 1, LINE 3, COLUMN B**

Use this schedule to report exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, other estates and trusts, etc.		<b>EXCLUSIONS AND ADJUSTMENTS</b>
1. Rental income (loss) from real estate located outside of Lansing	1	.00
2. Royalties earned outside of Lansing	2	.00
3. Partnership income or (loss) from partnership business activity outside of Lansing	3	.00
4. S corporation income or (loss) as reported on Federal Schedule E (Form 1040)	4	.00
5. Other estate and trust income or (loss)	5	.00
6. Total adjustments to income from rental real estate, royalties, partnerships, S corporations, Other estates, trusts, etc. (Enter the sum of lines 1 through 5 and also enter on page 1, line 3, column B)	6	.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 estate or trust and amount of adjustment.  
 Attach copy of federal Schedule E (Form 1040).

**Schedule 4**

Revised: 12/21/2015

**EXCLUSIONS AND ADJUSTMENTS TO FARM INCOME OR LOSS - L-1041, PAGE 1, LINE 4, COLUMN B**

Use this schedule to compute excludible farm income reported on federal Schedule C that is from business activity outside of Lansing

<b>FARM INCOME</b>	<b>FARM INCOME</b>
1. Net profit or (loss) from farming	1 .00
2. Farm allocation percentage (Compute using the Farm Allocation Formula below and enter here)	2 %
3. Allocated farm net profit or (loss) (Multiply line 1 by line 2)	3 .00
4. Excludible farm net profit or (loss) (Enter total of line 1 less line 3, and also enter on page 1, line 4, column B)	4 .00

5a. FARM ADDRESS #1:

<b>FARM ALLOCATION FORMULA WORKSHEET</b>	<b>COLUMN A EVERYWHERE</b>	<b>COLUMN B IN LANSING</b>	<b>COLUMN C PERCENTAGE</b>	
5b. Average net book value of real and tangible personal property	5b. .00	.00	(Column 2 divided by column 1)	
5c. Gross rents paid on real property multiplied by 8	5c. .00	.00		
5d. Total property	5d. .00	.00		%
5e. Total wages, salaries and other compensation of all employees	5e. .00	.00		%
5f. Gross receipts from sales made or services rendered	5f. .00	.00		%
5g. Total percentages (Add the percentages computed in column C)		5g.		%
5h. Farm allocation percentage (Divide line 6 by the number of apportionment factors used)		5h.	%	

Attach a copy of each Federal Schedule F.  
 Attach a separate Farm Allocation Formula calculation for each separate federal Schedule F if allocating income of a farm.  
 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 6, Other income.

**Schedule 5**

Revised: 12/21/2015

**EXCLUSIONS AND ADJUSTMENTS TO ORDINARY GAIN OR (LOSS) - L-1041, PAGE 1, LINE 5, COLUMN B**

Use this schedule to report exclusions and adjustments to ordinary gain or (loss)		<b>EXCLUSIONS AND ADJUSTMENTS</b>
1. Ordinary gain or (loss) on property located outside of Lansing	1	.00
2. Portion of ordinary gain or (loss) from property located in Lansing allocated to period of time prior to 07/01/1967 (Attach a schedule that identifies and shows the calculation for each)	2	.00
3. Capital gain or (loss) from Sub. S corporations not included in lines 1 or 2	3	.00
4. Total excludible ordinary gain or (loss) (Enter total of lines 1, 2 and 3 here and also on page 1, line 5, column B)	4	.00

Deferred gains from sales of property located in Lansing or while a resident of Lansing are taxable when reported on federal return.  
 Attach copy of federal Form 4797 and all supporting scheduled to return.

<b>Form L-1041</b>	Name of estate or trust	Tax ID number	Tax Year
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**Schedule 6** Revised: 12/21/2015  
**EXCLUSIONS AND ADJUSTMENTS TO OTHER INCOME - L-1041, PAGE 1, LINE 5, COLUMN B**

Use this schedule to report exclusions and adjustments to other income

COLUMN A SOURCE OF INCOME	COLUMN B FEDERAL TAX ID	COLUMN C NATURE OF INCOME	COLUMN D EXCLUSION OR ADJUSTMENT
1.			.00
2.			.00
3.			.00
4.			.00
5.			.00
6.			.00
7. Total exclusions and adjustments to other income (Add lines 1 through 6 and enter totals here and on Form L-1041, page 1, line 16, column B)			.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.

**Schedule RZ** Revised: 12/21/2015

**RENAISSANCE ZONE DEDUCTION SCHEDULE - FORM L-1041, PAGE 1, LINE 8**

ESTATES OR TRUSTS, WITH INCOME FROM RENTAL REAL ESTATE BUSINESS, PROFESSION OR PARTNERSHIP LOCATED AND CONDUCTING BUSINESS IN A RENAISSANCE ZONE, USE THIS TO COMPUTE THEIR RENAISSANCE ZONE DEDUCTION

**DISQUALIFICATION CRITERIA**

**AN ESTATE OR TRUST 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 (CFT)	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.

**ESTATES AND TRUSTS WITH INCOME FROM RENTAL REAL ESTATE, BUSINESS, PROFESSION OR PARTNERSHIP LOCATED AND DOING BUSINESS IN A RENAISSANCE ZONE**

COMPLETE THIS SECTION FOR ESTATES AND TRUSTS WITH INCOME FROM RENTAL REAL ESTATE, BUSINESS, PROFESSION OR PARTNERSHIP WITH BUSINESS ACTIVITY IN A RENAISSANCE ZONE.

1a. RZ Business Name (D.B.A.):				
1b. RZ Number:				
1c. RZ Address:				
2a. Business and farming income reported on Form L-1041, page 1, lines 1 and 4	2a			.00
2b. Estate's or Trust's Lansing net operating loss from previous year	2b			.00
2c. Base business and farm income for Renaissance Zone Deduction (Line 2a less line 2b)	2c			.00
3. Renaissance Zone Apportionment Percentage	COLUMN 1 IN LANSING	COLUMN 2 IN A LANSING RZ	COLUMN 3 PERCENTAGE (Column 2 divided by column 1)	COLUMN 4
3a. Average net book value of real & personal property				
3b. Gross rents paid on real property multiplied by 8				
3c. Total property (Add line 3a and 3b)			%	
3d. Total wages, salaries and other compensation			%	
3e. Total percentages (Add column 3, line 3c and 3d)			%	
3f. Renaissance Zone deduction percentage (Line 3e divided by 2c)			3f.	%
4. Renaissance Zone deduction for business and farming (Line 2c multiplied by line 3f).			4.	.00
5. Renaissance Zone deduction from partnership (Enter partnership FEIN on line 5a and RZ deduction amount on line 5b)	5a		5b	.00
6a. Address for each parcel of rental real estate located in a Renaissance Zone:				
6b. Renaissance Zone number of each parcel of rental real estate located in a Renaissance Zone				
7. Income from rental real estate located within a Renaissance Zone			7	.00
8. Renaissance Zone deduction base (Add lines 4, 5b and 7)			8	.00
9. Enter Deduction Allowance Factor on line 9a (100%, 75%, 50% or 25%); multiply line 8 by line 9a; enter result on line 9b and on L-1041, pg. 1, line 8.)	9a	%	9b	.00

**Form L-1041**

Name of estate or trust

Tax ID number

Tax Year

**Schedule 7 - SUPPORTING NOTES AND STATEMENTS**

Revised 06/29/2015

Large empty rectangular area for supporting notes and statements.