



CITY OF HIGHLAND PARK, MICH.

INCOME TAX DIVISION
C/O 3401 EVALINE AVE
HAMTRAMCK, MI 48212

HP 1040 X

AMENDED Individual Income Tax Return AND FILING INSTRUCTIONS

General Instructions

Use of Form HP-1040X

Form HP-1040X can only be filed after you have filed your original return. It is designed to expedite processing and should be used to correct an individual tax return, for any eligible year filed on Form HP-1040.

Information

You should refer to the instructions for Form HP-1040 for the year you are amending. If you need additional information or assistance, you may call 252-0050.

Attachments to the Return

If any of the schedules as originally filed on your HP-1040 require adjustments, you must attach a copy of the schedule, with the corrected figures only, to support the change. Enter the word "amended" and your name and social security number on all attached sheets or schedules.

For example, if a Schedule 4 was attached to the original return and the changes involve amounts reported on the Schedule 4, a revised Schedule 4 must be attached to the amended return; or, if Schedule 4 was erroneously not filed with the original return, attach a completed Schedule 4 to the amended return.

If only part of a schedule is to be amended, it is only necessary to fill in that portion of the schedule which is applicable.

If you are correcting wages, withholding tax credit, or other employee compensation, attach Copy B of any additional or corrected Forms HPW-2 or W-2 received since your original return was filed.

Line-by-Line Instructions

Page 1

Column "A" — Entries reported in this column are the amounts shown on your original return or as later corrected and closed on the basis of an examination of your original return.

Column "B" — Entries reported are the increases or decreases in the figures reported in Column A. No entry should be reported in Column B if Column A is unchanged. All entries in Column B must be explained on page 2.

Column "C" — Entries reported in this column are the corrected totals after taking into account increases or decreases in Column B. If there is no change, enter the same amount as shown in Column A.

Line 1

This line should report income from all sources for H.P. residents. Non-residents should report all income earned in H.P. If changing your total income, provide corrected W-2 or HPW-2's to substantiate change.

Line 2

This line should report additions to income such as rental income, profit from operation of business, etc. If changing, include copy of revised schedules and accompanying Federal forms.

Line 4

This line should report subtractions from income such as eligible IRA contributions, employee business expenses, etc. If changing, include copy of revised schedule and accompanying Federal forms.

Line 6

If you are changing your exemptions, complete the applicable lines in Part I on page 2 to figure the amounts to enter on line 6.

If you are not changing your exemptions, enter in columns A and C of line 6 the amount you claimed for exemptions on your original return.

Line 8

Enter your income tax before subtracting any credits. Figure the tax on the taxable income you reported on line 7, column C. Attach the appropriate schedules or forms. Highland Park tax rates are as follows (effective July 1, 1982):

Resident	2%
Non-Resident	1%

Line 9

Enter your total Highland Park tax withheld. If you are reporting a change in your Highland Park withholding tax credit, attach Copy B of any additional or corrected Forms HPW-2 or W-2 received since your original return was filed.

Line 10

Enter credit claimed for payments made on a City of Highland Park Declaration of Estimated Tax for the year you are amending.

Line 11

Enter other payments and credits, if any, not reported on lines 9, 10, or line 12 below. Explain fully on Page 2, Part II.

Line 12

Enter the amount actually paid with your original return. Also, include any additional payments of tax for the year you are amending.

Line 14

Enter the amount of refund received from your original return.

Line 16

If your tax, line 8, Column C, is greater than your credit, line 15, Column C, enter the difference.

Line 17

Compute any interest and/or penalty due, and enter here.

Line 19

If you are entitled to a refund larger than that claimed on your original return, your amended return should show only the additional refund due.

Instructions for Page 2 of Form HP-1040X

Part I — Exemptions

If you are claiming more exemptions, complete lines 1-9, as they apply. If you are claiming fewer exemptions, complete lines 1-7.

In column A, enter the number of exemptions claimed on your original return. In column B, enter any changes to exemptions claimed on your original return. Enter in column C the corrected number of exemptions you are claiming.

Line 8

If amending your return beginning 1987 to claim an exemption for a dependent who was age 5 or over on December 31, 1987, you must enter his or her social security number.

If claiming more than five additional dependents, show the information requested in columns (a) through (e) on an attached statement. When entering the total number of dependents in the boxes to the right of line 8, be sure to include these dependents.

If claiming a child under the special rules for children of divorced or separated parents, you must either attach **Form 8332** or similar statement, **OR** a copy of a pre-1985 agreement if you have such an agreement that states you are entitled to claim the child as a dependent.

Where to File

Detach form at perforation and mail form with any payment due to:

CITY OF HIGHLAND PARK, INCOME TAX DIVISION. C/O 3401 EVALIINE AVE., HAMTRAMCK, MI 48212. Make checks and money orders payable to "Treasurer, City of Highland Park".

This return is for calendar year 20, OR fiscal year ended 20

Form with fields for: Your first name and initial, Last name, Your social security number, Present home address, Spouse's social security number, City, town or post office, state, and ZIP code, Telephone number.

Enter below name and address as shown on original return (if same as above, write "Same"). If changing from separate to joint return, enter names and addresses used on original returns.

DO NOT WRITE IN THIS SPACE. Fields for: Original Return #, Prior refund/payments verified, Amended Return #, Auditor.

Filing status claimed. (Note: You cannot change from joint to separate returns after the due date has passed.)

On original return: Single, Married filing joint return, Married filing separate return, Resident, Non Resident. On this return: Single, Married filing joint return, Married filing separate return, Resident, Non Resident.

Table with columns: Income and Deductions (see Instructions), A. As originally reported or as adjusted, B. Net change—Increase or (Decrease)—explain on page 2, C. Correct amount. Rows 1-19.

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 (TAXPAYER'S SIGNATURE), DATE, (SPOUSE'S SIGNATURE), DATE, (SIGNATURE OF PREPARER OTHER THAN TAXPAYER), DATE, (PREPARER'S ADDRESS), (Preparer's Employer No.)

Part I Exemptions

If claiming more exemptions, complete lines 1-8 and, if applicable, line 9.
If claiming fewer exemptions, complete lines 1-7.
If you are not changing your exemptions, do not complete Part I.

A. Number originally reported

B. Net change (explain below)

C. Correct number

Table with 7 rows for exemptions. Row 1: For tax year... yourself and spouse. Row 2: For tax years beginning 1987... yourself and spouse, 65 or over, blind. Row 3: Your dependent children who lived with you. Row 4: For tax years beginning after 1984, your dependent children who did not live with you. Row 5: Other dependents. Row 6: Total exemptions (add lines 1 through 5). Row 7: Multiply \$600.00 by the number of exemptions claimed on line 6.

8 Dependents (children and other) not claimed on original return:

Note: Complete column (b) or (c), whichever applies, only if amending your return beginning 1987.

Table with 5 columns: (a) Full name, (b) Check if under age 5, (c) If age 5 or over, dependent's social security number, (d) Relationship, (e) No. of months lived in your home. Includes summary boxes for children, parents, and other dependents.

9 For tax years beginning after 1984, if your child listed on line 8 didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here and provide copy of agreement or copy of Federal form 8332.

Part II Explanation of Changes to Income, Deductions, and Credits

Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach all supporting forms and schedules for items changed. Be sure to include your name and social security number on any attachments.

Lined area for providing explanations of changes to income, deductions, and credits.