HU-1040

HUDSON INDIVIDUAL INCOME TAX RETURN

For the year

January 1 - December 2 _____

CITY OF HUDSON INCOME TAX DIVISION

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711	
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Or Other Taxable Y	ear beginning, Ending	g		
DID YOU FILE A HUDSON	First Name and Initial	Last Name	Your Social Security Number	
RETURN LAST YEAR? YES \(\Bar{\cap} \) NO \(\Bar{\cap} \)	(If Joint Return, First Name and Initial of Spouse)	Phone Number	Spouse's Social Security Num	nber
If no, explain:	Home Address (Number and Street or rural route)		Your Occupation	
	City, Town or Post Office and State	Zip	Spouse's Occupation	
IF YES, IS THE NAME(S), FILING		Paraplegic, Quadriplegic, Totally or Permantently Disabled Disabled Disabled Disabled	nildren, other: (List Names)	
STATUS AND ADDRESS IDENTICAL TO PREVIOUS YEAR RETURN?	Yourself		TOTAL EXEMPTIONS	
YES NO If no, explain:	Your Filing Status - check only one: Single Married filing joint return Married filing separately.	Part-Year Resident (s	Non-Resident (full year) See Sch B) Lived in Hudson during past To	t yea
		TOTAL WAGES REPORTED ON W-2 OR 1 DOLLARS	1099 ROUND OFF Drop amounts \$0.49 and und Increase amounts \$0.50 to \$ to next \$1.00	
2B. Additions to income from 3. Total Income - [Add lines 1] 4A. Subtractions from income 4B. Subtraction for IRA [Indi 5. Adjusted income - [line 3 le 6. EXEMPTIONS: Multiply t 7. Income subject to tax - [line 8. TAX - Multiply amount on I A. RESIDENT ONLY - B. NON-RESIDENT O C. PART-YEAR RESIDENT	n, 2A and 2B] ne from page 2, PART 2, line 4 vidual Retirement Account] ess lines 4A and 4B] the number of exemptions claimed by \$1,000 e 5 less line 6] ine 7 by one of the following: 1% [.01] NLY - 1/2 % [.005] DENT - Tax from Schedule B, Line 10	0.00	2A. 2B. 3. 4A. 4B. 5. 6. 7.	
10. Current year estimated payme	copy of W-2 showing city tax withheld] nts [including credit from prior year overpayment] another Michigan municipality or by a partnership	9. 10. 11.	MAKE CHECKS PAYABLE TO CITY OF HUDSO	
13. If line 8 is larger than line 1	2 enter BALANCE DUE	PAY IN FULL WITH RETU	TURN 13.	_
14. If line 12 is larger than line14A. Amount to be credited to		14A.	14.	—
14B. Amount to be refunded [le	ess than one dollar [\$100] not refunded]	14B.		
Under penalties of perjury, I declare	on the last day of the fourth month after the cle e that I have examined this return, including accompa of preparer (other than taxpayer) is based on all info	anying schedules and statements and to the		٠,
Sign From Your Signature	Date	Signature of preparer other tha	an taxpayer Date	
here Spause's signature (if:	filing jointly BOTH must sign even if only one had inc	come) Address	PREPARER PHONE NUM	—
opouse a signature (II	jonnay Do must sign even ii biliy bile ildu ilib	,, , , , , , , , , , , , , , , , ,	FREFAREN FRUNE NUM	ے ں .

PART 1 - ADDITIONS (SEE INSTRUCTIONS FOR PART 1)

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

1. Net profit [or loss] from business or profession - ATTACH FEDERAL SCHEDULE 2. Less: Net operating loss carry over 3. Less: Self-Employment Retirement Deduction 4. Total - [line 1 less lines 2 and 3]	2					
SALES AND EXCHANGES OF PROPERTY						
5. Net income [or loss] from sale or exchange of property - ATTACH FEDERAL SCHEDULE \$	5					
RENTS AND ROYALTIES:						
6. Net income [or loss] from rents and royalties - ATTACH DETAIL FROM YOUR FEDERAL INCOME TAX RETURN	6					
OTHER INCOME						
7. Other net income [or loss] from partnerships, estates, trusts, Capital Gains or Loss, etc ATTACH FEDERAL SCHEDULE Received From Kind of Income AMOUNT						
a						
c. Total of lines 7a and 7b - enter in last column 8. Distributions from a tax-option corporation 9. TOTAL OF PART 1 - [add lines 4, 5b, 6, 7c, and 8] - enter here and on page 1, line 2B						
PART 2 - SUBTRACTIONS (See instructions for PART 2)						
DEDUCTIONS ALLOWED ON HUDSON RETURN						
You must attach a copy of your Federal Form to support entries on lines 1 thru line 4						
 Employee Business Expenses - attach Federal Form Moving Expenses - [Into City only] - attach Federal Form Other (please identify) Total Subtractions - [Add lines 1, 2, and 3] - enter here and on Page 1, line 4A 	2					

PART-YEAR RESIDENTS - Be sure to fill out Schedule B and include it with your return ALL TAXPAYERS - PLEASE BE SURE TO ATTACH ALL W-2's and 1099's AS WELL AS ALL SCHEDULES AS INDICATED

SCHEDULE A - COMPUTATION OF WAGES EARNED IN HUDSON - DO NOT USE THIS SCHEDULE IF ALL OF YOUR WORK IS PERFORMED IN HUDSON

This schedule applies to NON-RESIDENTS ONLY, and must be accompanied by a statement from your employer. Where both Husband and Wife have income subject to allocation figure them separately. Also a separate computation must be made for each job performed both in and out of the City.

(See instructions for definition of "days worked" and for computation of percentage)

		Job # 1	Job # 2	
1.	Actual number of days worked on job (do not include week-ends you did not work,			
	vacation days, sick days, etc.)			days
2.	Actual number of days worked on job in Hudson			days
3.	Percentage of days worked in Hudson to total (line 2 divided by line 1)			%
4.	Wages shown on W-2 or 1099 (see note below)	\$	\$	
5.	Wages earned in Hudson during taxable period (line 4 multiplied by percentage on line 3)			
	- Enter here and on line 1 page 1	\$	\$	
	NOTE: Those keeping separate records of Hudson earnings, so indicate on line 5	i		
	INSTRUCTIONS: NON-RESIDENTS WHO PERFORMED ONLY PART OF THEIR SERVICES II	HUDSON		
Non	residents who performed only part of their services in Hudson must fill in a Schedule A. Line 1 of Schedule A refers to the actual nu	umber of days you were on	the job	
evei	ywhere during the year. You are not considered to be on the job when there is a holiday, when you are sick or when on vacation. Ex	ample - a construction wor	ker worked	
160	days in Hudson and 80 days out of Hudson or a total of 240 working days. In the above example he would show on Line 2 "160" day	s as the actual number of d	lays worked in	
Hud	son. Then, by dividing the figure on Line 2 (160) by the figure on Line 1 (240) he would find the percent of time worked in Hudson to	be entered on Line 3. On Li	ne 4 enter the	

total of your earnings everywhere for the year. Multiplying Line 4 by Line 3 will then provide the figure to be entered on Line 5 and carried forward to Line 1 on Form HU-1040.

For each job site listed on Schedule A, enter on Line 1 of the tax return the employer's name, address, and wages subject to Hudson tax from Line 5 of Schedule A.

NOTE !! - Instead of using "days worked" employees paid on a commission basis should multiply their total wages by the ratio of commissions earned in Hudson to total commission earned. Those who cannot arrive at a percentage of income earned in Hudson based on "days worked" may substitute "hours" for "days" in Schedule A computation - as long as the percentage arrived at results in an equitable allocation and apportionment of the taxpayer's taxable income. Those individuals keeping separate records of actual Hudson earnings should so indicate on Line 5 of Schedule A.

SCHEDULE B - COMPUTATION OF WAGES FOR PART - YEAR RESIDENTS

	This schedule applies only if you had taxable income during the year both as	a Re	sident and Non-Resident.		
			COLUMN 1		COLUMN 2*
			ALL INCOME WHILE		PORTION OF INCOME
			A HUDSON RESIDENT		EARNED IN HUDSON
					WHILE A NON-RESIDENT
1.	Gross Wages - (Attach W-2)	. L			
2.	Additions - (see applicable instructions for PART 1 and attach Federal Schedules) 2.	. L			
3.	Total - (Add lines 1 and 2)	. L			
4.	Subtractions (see applicable instructions for PART 2 and attach Federal Schedules) • • • • • 4.	. L			
5.	Total Income Both Columns - (line 3 less line 4)	· L			
6.	Exemptions - Multiply number of exemptions claimed by \$1,000.00, enter in				
	Column 1. (If more than line 5, carry excess to Column 2)	· L			
7.	Taxable Income - (line 5 less line 6)	<u>. </u>			
8.	Tax- Resident Income - Multiply line 7, Column 1 by 1% (.01)			8.	
9.	Tax - Non-Resident Income - Multiply line 7, Column 2 by 1/2% (.005)			9.	
10.	TOTAL TAX - (Add lines 8 and 9 and enter on Page 1, line 8)			10.	
* N	OTE: Deductions are limited to the amount taken on your Federal Return and to the same percent that your Hudson	taxat	ole income bears to your total in	icome. F	For example: If
80%	of your income is earned in Hudson as a non-resident, then only 80% of allowable expenses are deductible. (Attack	h Fed	leral Schedule)		
RE	IDENT FROM: to				
(PL	EASE ENTER DATES)				
PRI	VIOUS ADDRESS WAS:				

SCHEDULE C - BUSINESS ALLOCATION FORMULA

			Located	Located in	Percentage
			everywhere	Hudson	II ÷ 1
			ĺ	II	
1.	Average net book value of real and tangible personal property		\$	\$	
	a. Gross annual rentals of real and tangible personal property multiplied by 8				
	b. TOTAL (Add lines 1 and 1a)				9
2.	Total wages, salaries, commissions and other compensation of all employees • • • • •				9
3.	Gross receipts from sales made or services rendered	• • • •			
4.	Total Percentages - add the three percentages computed for lines 1b, 2 and 3 which you entered in the I	ast column (yo	ou must compute a		
	percentage for each of lines 1b, 2 and 3)				
5.	Average percentage (one-third of line 4, see note below) - enter here and on line 6.				%
6.	Average percentage (line 5) • • • % x net profit per Federal Form 1040 Schedule C.	\$		= \$	• • • • • • • •
	Carry to line 1, PART 1 on Page 2 (Profit or loss from Business or Profession)				
	NOTE: In determining the average percentage (line 5), a factor shall be excluded from not exist anywhere insofar as the taxpayer's business operation is concerned on line 4 shall be divided by the number of factors actually used.		•		
In t	the case of a taxpayer authorized by the Administrator to use one of the special formulae, use the lines pro	vided below.			
a.	Numerator				
b.	Denominator d. Date of Administrator's approval	etter .			

SCHEDULE C - INSTRUCTIONS FOR BUSINESS ALLOCATION FORMULA

The business allocation percentage formula is to be used by non-resident owners of businesses with business activity both within and without the City of Hudson unless permisson has been granted by the Income Tax Division to use another method.

Line 1. Enter in Column 1 the average net book value of all real and tangible personal property owned by the business, regardless of location; and in Column 2 show the net book value of the real and tangible personal property located in the City of Hudson. The average net book value of real and tangible personal property may be determined by adding the net book values at the beginning of the year and the net book values at the end of the year and dividing the sum thus obtained by two. Any other method which will accurately reflect the average net book value for the year will also be permitted.

<u>Line 1a.</u> Enter in Column 1 the gross annual rentals multiplied by 8 for all rented real property regardless of location. In Column 2 show the gross annual rentals multiplied by 8 for all rented real property located in the City of Hudson.

<u>Line 2.</u> Enter in Column 1 the total compensation paid to all employees during the year and in Column 2 show the amount of compensation paid to employees for work done or for services performed within the City of Hudson during the year.

<u>Line 3.</u> Enter in Column 1 the total gross receipts from all sales or services rendered during the year and in Column 2 show the amount of receipts derived from sales made or services rendered in the City of Hudson during the year.