

**INSTRUCTIONS FOR CITY OF HAMTRAMCK FORM H-1040X
AMENDED INDIVIDUAL RETURN**

Use of Form H-1040X

Form H-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 year, filed on Form H-1040.

Information

You should refer to the instructions for Form H-1040 for the year you are amending. If you need additional information or assistance, you may call 876-7745.

Attachments to the Return

If any of the schedules as originally filed on your H-1040 (Schedules B, C, D, L, etc) require adjustments, you should attach a copy of the schedule, with the corrected figures only, to support the change. Enter the word "amended" and your name, address and social security number on all attached sheets or schedules.

For example, if a Schedule L was attached to the original return and the changes involve amounts reported on the Schedule L, a revised Schedule L should be attached to the amended return; if Schedule L was erroneously not filed with the original return, attach a completed Schedule L 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 HW-2 or W-2 received since your original return was filed.

Instructions for Filling in Page 1 of Form H-1040X

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 your total income subject to Hamtramck tax after exemptions. The amount in Column A should be the same as the amount originally reported.

If your return has already been audited, enter the corrected figure for the above-mentioned applicable line.

Line #2 - This line should report your City of Hamtramck tax.

EFFECTIVE DATE	TAX RATE	
	Resident	Non-Resident
October 1, 1962	1%	½%

Line #3 - Enter your total Hamtramck tax withheld. If you are reporting a change in your Hamtramck withholding tax credit, attach Copy B of any additional or corrected Forms HW-2 or W-2 received since your original return was filed.

Line #4 - Enter credit claimed for payments made on a City of Hamtramck Declaration of Estimated Tax for the year you are amending.

Line #5 - Enter other credit, if any, not reported on lines 3, 4 or 6. Declaration of Estimated Tax is to be entered on this line.

Line #6 - Enter the amount actually paid with your original return. Also, include any payments made on assessments of tax for the year you are amending.

Line #8 - Enter the amount of refund received or expected to be received from your original return. Any refund due from your original return will be refunded separately and must be subtracted from your credits claimed on this return.

Line #10 - If your tax, line 2, Column C, is greater than your credit, line 9, Column C, the balance due must be paid with this return. Make check or money order payable to "Treasurer, City of Hamtramck."

Line #11 - 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. This amount will be refunded separately from that shown on your original return, as stated in the instruction for line 8.

Instructions for Filling in Page 2 of Form H-1040X

Part I - Complete lines 1, 2 and 3 in *all cases*. Complete lines 4, 5 and 6 if the number of exemptions claimed on this return exceeds the number of exemptions originally claimed. Enter on lines 4, 5 and 6 only these additional exemptions.

Part II - For each change reported in Column B, enter the line reference from page 1 and explain, in detail, the reasons for the change. Show all computations and attach any evidence to verify the changes reported. If more space is needed, attach additional sheets.

Where to File

Mail your return and any remittance due to:
CITY OF HAMTRAMCK
INCOME TAX DEPARTMENT
3401 Evaline
Hamtramck, Michigan 48212