

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".

HP-1040-X AMENDED RETURN CITY OF HIGHLAND PARK-INCOME TAX For year 20_____

This return is for calendar year ► 20____, OR fiscal year ended ►____, 20____.

Please print or type	Your first name and initial (if joint return, also give spouse's name and initial) _____ Last name _____	Your social security number _____
	Present home address (number and street or rural route). (If you have a P.O. Box, see Instructions.) _____	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. (Note: You cannot change from joint to separate returns after the due date has passed.)

DO NOT WRITE IN THIS SPACE	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

Income and Deductions (see Instructions) Be sure to complete both sides	A. As originally reported or as adjusted (see Instructions)	B. Net change—Increase or (Decrease)—explain on page 2	C. Correct amount
1 Total income	1		
2 Additions to income	2		
3 Gross income (add line 2 and line 1)	3		
4 Deductions (attach supporting documents)	4		
5 Subtract line 4 from line 3	5		
6 Exemptions	6		
7 Taxable income (subtract line 6 from line 5)	7		
Tax Liability			
8 Tax	8		
Payments			
9 Highland Park income tax withheld	9		
10 Estimated tax payments	10		
11 Other credits/payments (explain)	11		
12 Amount paid with original return, plus additional tax paid after it was filed			12
13 Add lines 9 through 12 in column C			13
Refund or Amount You Owe			
14 Amount of refund received from original return			14
15 Net payments and credits - subtract line 14 from line 13			15
16 BALANCE. If line 8, column C, is more than line 15, enter difference			16
17 Add ½% per month interest and 1% per month (up to 25%) penalty, if past original due date			17
18 AMOUNT YOU OWE. Add lines 16 and 17, enter amount here. Pay in full with this return			18
19 REFUND to be received. If line 8, column C, is less than line 15, enter difference.			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. If prepared by another person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here _____	DATE _____	(SIGNATURE OF PREPARER OTHER THAN TAXPAYER)	DATE _____
(TAXPAYER'S SIGNATURE)	(IF JOINT RETURN BOTH HUSBAND AND WIFE MUST SIGN)		
Sign here _____	DATE _____	(PREPARER'S ADDRESS)	
(SPOUSE'S SIGNATURE)		(Preparer's Employer No. _____)	

DO NOT WRITE BELOW THIS LINE

BE SURE TO COMPLETE PAGE 2