

City of East Lansing Income Tax Return (EL-1040)

- This presentation is for information purposes only. It is based on typical international student and scholar circumstances. Your individual circumstances may be different. Consult a tax advisor if you have questions.

CF-1040 (East Lansing) Resident Non-Resident Part Year Amended 25MI-ELA-N-1040-1

TAXPAYER'S SSN	TAXPAYER'S FIRST NAME	INITIAL	LAST NAME	FILING STATUS <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately. Enter spouse's SSN and Spouse's full name here. _____ SPOUSE'S FULL NAME _____ SPOUSE'S SSN
SPOUSE'S SSN	IF JOINT RETURN SPOUSE'S FIRST NAME	INITIAL	LAST NAME	
PRESENT HOME ADDRESS (NUMBER AND STREET)			APT. NO.	
ADDRESS LINE 2 (P.O. BOX ADDRESS FOR MAILING USE ONLY)				
CITY, TOWN OR POST OFFICE		STATE	ZIP CODE	
FOREIGN COUNTRY NAME	FOREIGN PROVINCE/COUNTY		FOREIGN POSTAL CODE	
Mark box if deceased <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse Enter date of death on page 2, right side of the signature area		Mark box if: <input type="checkbox"/> Federal Form 1310 attached <input type="checkbox"/> Itemized deductions on your Federal tax return for 2025		
EXEMPTIONS SCHEDULE				
1a	You	Date of birth (mm/dd/yyyy)	<input type="checkbox"/> Regular <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind <input type="checkbox"/> Deaf <input type="checkbox"/> Disabled	0
1b	Spouse	Date of birth (mm/dd/yyyy)	<input type="checkbox"/> Regular <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind <input type="checkbox"/> Deaf <input type="checkbox"/> Disabled	0
1c. Check box if you can be claimed as a dependent on another person's tax return				
1d. Enter the number of boxes checked on lines 1a and 1b				0
1e. Enter number of dependent children and/or other dependents claimed on your federal return				
1f. Total exemptions (Add lines 1d and 1e; enter here and also on page 1, line 16a)				0
INCOME				
ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)				
		COLUMN A	COLUMN B	COLUMN C
		Federal Return Data	Exclusions/Adjustments	Taxable Income
SEND COPY OF PAGE 1 OF FEDERAL RETURN	1	Wages, salaries, tips, etc. (W-2 forms must be attached)		0
	2	Taxable interest	NOT APPLICABLE	NOT APPLICABLE
	3	Ordinary dividends	NOT APPLICABLE	NOT APPLICABLE
SEND W-2 FORMS	4	Business income or (loss) attach federal Schedule C		0
	5	Capital gain or (loss) attach federal Schedule D		0
	6	Other gains or (losses) attach federal Form 4797		0
	7	Taxable IRA distributions from Form(s) 1099-R (attach)		0
	8	Taxable pensions and annuities from Form(s) 1099-R (attach)		0
	9	Rental real estate, royalties attach federal Sched E pg 1		0
	10	Partnership, estate, trust, etc attach federal Sched E pg 2		0

Physically Present in East Lansing

- Some people worked remotely in 2025. The City of East Lansing only taxes income that was earned while physically present within the city boundaries.
- If you worked remotely in 2025, you may need to calculate how much of your income was earned while physically present in the city versus how much was earned while you worked remotely outside of the city boundaries.
- For more information, please see the city's website - <https://www.cityofeastlansing.com/1812/Income-Tax>

Documents Needed

You will need your 1040NR, which was completed in Sprintax, and all tax documents (for example: W2 and 1042-S) just as you used for your 1040NR.

Form W-2 Wage and Tax Statement 2025

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.
Cat. No. 10134E

Do Not Cut, Fold, or Staple Forms on This Page

Form W-2 Wage and Tax Statement 2025

22222 VOID a Employer's social security number For Official Use Only OMB No. 1545-0029

b Employer identification number (EIN) 1 Wages, tips, other compensation 2 Federal income tax withheld

c Employer's name, address, and ZIP code 3 Social security wages 4 Social security tax withheld

5 Medicare wages and tips 6 Medicare tax withheld

7 Social security tips 8 Allocated tips

d Control number 9 10 Dependent care benefits

e Employer's last name and initial Last name SUI 11 Nonqualified plans 12a See instructions for box 12

13 Retiree annuity 12b 14 Other 12c 12d

f Employer's address and ZIP code

15 Date Employer's state ID number 16 State wages, tips, etc. 17 State income tax 18 Local wages, tips, etc. 19 Local income tax 20 Locality name

Form 1040-NR U.S. Nonresident Alien Income Tax Return 2025

Department of the Treasury—Internal Revenue Service OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

Filed pursuant to section 301.9100-2 Combat zone Deceased MM / DD / YYYY Spouse MM / DD / YYYY

Other

Your first name and middle initial Last name Your identifying number (see instructions)

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code

Foreign country name Foreign province/state/county Foreign postal code

Filing Status Single Married filing separately (MFS) Qualifying surviving spouse (QSS) Estate Trust

Check only one box. If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

Dependents (see instructions)	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) Identifying number				
(4) Relationship				
(5) Check if lived with you more than half of 2025	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
(6) Credits	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents

If more than four dependents, see instructions and check here

Enter Your Personal Information

If you are a nonresident for federal tax purposes, then use the fillable “Non-Resident Tax Form,” [East Lansing Tax Form](#). This is true regardless of where you lived.

CF-1040 (East Lansing) <input type="checkbox"/> Resident <input checked="" type="checkbox"/> Non-Resident <input type="checkbox"/> Part Year <input type="checkbox"/> Amended				25MI-ELA-N-1040-1	
TAXPAYER'S SSN		TAXPAYER'S FIRST NAME		INITIAL	LAST NAME
SPOUSE'S SSN		IF JOINT RETURN SPOUSE'S FIRST NAME		INITIAL	LAST NAME
PRESENT HOME ADDRESS (NUMBER AND STREET)					APT. NO.
ADDRESS LINE 2 (P.O. BOX ADDRESS FOR MAILING USE ONLY)					
CITY, TOWN OR POST OFFICE				STATE	ZIP CODE
FOREIGN COUNTRY NAME		FOREIGN PROVINCE/COUNTY			FOREIGN POSTAL CODE
Mark box if deceased <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse		Mark box if; <input type="checkbox"/> Federal Form 1310 attached			
Enter date of death on page 2, right side of the signature area		<input type="checkbox"/> Itemized deductions on your Federal tax return for 2025			
					FILING STATUS
					<input type="checkbox"/> Single
					<input type="checkbox"/> Married filing jointly
					<input type="checkbox"/> Married filing separately. Enter spouse's SSN and Spouse's full name here.
					▶
					SPOUSE'S FULL NAME
					▶
					SPOUSE'S SSN

EXEMPTIONS SCHEDULE	
1a	You Date of birth (mm/dd/yyyy) <input type="checkbox"/> Regular <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind <input type="checkbox"/> Deaf <input type="checkbox"/> Disabled
1b	Spouse Date of birth (mm/dd/yyyy) <input type="checkbox"/> Regular <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind <input type="checkbox"/> Deaf <input type="checkbox"/> Disabled
1c.	Check box if you can be claimed as a dependent on another person's tax return
1d.	Enter the number of boxes checked on lines 1a and 1b
1e.	Enter number of dependent children and/or other dependents claimed on your federal return
1f.	Total exemptions (Add lines 1d and 1e; enter here and also on page 1, line 16a)

- Enter your date of birth in box 1a. Place an "X" under Regular. The number "1" will automatically populate in box 1d and 1f.
 - Do not enter spouse and dependent information because they cannot be claimed as exemptions by nonresident aliens

Income

- You will need to enter your income information. The next slides highlight the areas you *most likely* will have information to input.
- Please read the description of each line carefully; you may need to supply information on that line.

INCOME

SEND COPY
OF PAGE 1
OF FEDERAL
RETURN

SEND W-2
FORMS

ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)

1	Wages, salaries, tips, etc. (W-2 forms must be attached)
2	Taxable interest
3	Ordinary dividends
4	Business income or (loss) attach federal Schedule C
5	Capital gain or (loss) attach federal Schedule D
6	Other gains or (losses) attach federal Form 4797
7	Taxable IRA distributions from Form(s) 1099-R (attach)
8	Taxable pensions and annuities from Form(s) 1099-R (attach)
9	Rental real estate, royalties attach federal Sched E pg 1
10	Partnership, estate, trust, etc attach federal Sched E pg 2
11	Additional income from page 2 Sched A line 6
12	Total additions (Add lines 2 through 11)
13	Total income (Add lines 1 through 11)

Reporting Income

INCOME	ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)		
	COLUMN A Federal Return Data	COLUMN B Exclusions/Adjustments	COLUMN C Taxable Income
SEND COPY OF PAGE 1 OF FEDERAL RETURN	1 Wages, salaries, tips, etc. (W-2 forms must be attached)		0
	2 Taxable interest	NOT APPLICABLE	NOT APPLICABLE
	3 Ordinary dividends	NOT APPLICABLE	NOT APPLICABLE
SEND W-2 FORMS	4 Business income or (loss) attach federal Schedule C		0
	5 Capital gain or (loss) attach federal Schedule D		0
	6 Other gains or (losses) attach federal Form 4797		0
	7 Taxable IRA distributions from Form(s) 1099-R (attach)		0
	8 Taxable pensions and annuities from Form(s) 1099-R (attach)		0
	9 Rental real estate, royalties attach federal Sched E pg 1		0
	10 Partnership, estate, trust, etc attach federal Sched E pg 2		0
	11 Additional income from page 2 Sched A line 6	0	0
	12 Total additions (Add lines 2 through 11)	0	0
	13 Total income (Add lines 1 through 11)	0	0

There are three columns in the section of the tax return where you report your income.

- **Column A** should be information reported on your federal tax return.
- **Column B** is for income that is not subject to taxation by the City.

Example No. 1: You did not live in East Lansing, but you worked in East Lansing, then Column B would be for excluding all income you earned outside of the City of East Lansing.

Example No. 2: You only lived in East Lansing part of the year, then Column B would be for excluding all income you earned when you lived elsewhere.

- **Column C** is the result of Subtracting Column B from Column A. For many international students who live in East Lansing, Column B will be a “0”, so the form will just carry over what is in Column A over to Column C. Check to make sure the number is correct.

INCOME	ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)	COLUMN A Federal Return Data	COLUMN B Exclusions/Adjustments	COLUMN C Taxable Income
SEND COPY OF PAGE 1 OF FEDERAL RETURN	1 Wages, salaries, tips, etc. (W-2 forms must be attached)			0
	2 Taxable interest	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE
	3 Ordinary dividends	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE
SEND W-2	4 Business income or (loss) attach federal Schedule C			0

Reporting Income Continued

- Line 1: This line is for your wages, salaries, tips, and other income that is reported on your W2.
 - You will need to attach a copy of your W2 to the return when filing
- Line 2 and Line 3: Skip – Not Applicable
- Line 4: If you have business income or loss, it is reported on this line and you must attach a copy of your federal Schedule C.



Income Continued

- The next set of lines may or may not apply to you. Please read each description carefully to determine if they apply to you.

SEND W-2
FORMS

5	Capital gain or (loss) attach federal Schedule D			
6	Other gains or (losses) attach federal Form 4797			
7	Taxable IRA distributions from Form(s) 1099-R (attach)			
8	Taxable pensions and annuities from Form(s) 1099-R (attach)			
9	Rental real estate, royalties attach federal Sched E pg 1			
10	Partnership, estate, trust, etc attach federal Sched E pg 2			

- Line 5: If you recognized a capital gain or loss, report it here and attach your federal Schedule D, if required.
- Line 6: If you have other gains or losses from the sale of business property, report it here and attach a Form 4797.
- Line 7: If you received an IRA distribution, report it on this line and attach a copy of your Form 1099-R.
- Line 8: If you received income from a pension and/or annuity, report it here and attach a copy of your Form 1099-R.
- Line 9: If you have rental real estate and/or royalties, report it here and attach your federal Schedule E pg 1.
- Line 10: If you received income from a partnership, estate, and/or trust, report it here and attach your federal Schedule E pg 2.

Page 2 – Schedule A:

The next set of lines may not apply to you. Please read each description carefully to determine if they apply to you.

SCHEDULE A – OTHER INCOME

ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)

1	Alimony – Date of Original Divorce or Separation:
2	Subchapter S corporation distributions (Att copy of fed Sch K-1)
3	Farming Income or (loss) (Attach copy of federal Schedule F)
4	Gambling Income
5	Other Income. List type:
6	Total additions (Add lines 1 through 5)

- Line 1: If you receive alimony, you will report that here.
- Line 2: If you received distributions from a Subchapter S corporation, report it here and attach a copy of your federal Schedule K-1.
- Line 3: If you received farm income, report it here and attach a copy of your federal Schedule F.
- Line 4: Gambling income
- Line 5: Other Income
 - If you received unemployment, report that income here.
 - If you receive social security benefits, report those benefit amounts here.
 - If you have any other income, report it here and attach a statement of the type of income and amount received. If your scholarship was taxable on your federal return (form Schedule 1, line 8r), it likely must be listed here.
- Line 6: Total additions, the form will automatically populate the total and place it on page 1, line 11.
 - Check to make sure the total is correct.

Page 2 – Deduction Schedule:

The next set of lines may not apply to you. Please read each description carefully to determine if they apply to you.

DEDUCTIONS SCHEDULE

1	IRA deduction (Attach copy of Schedule 1 of federal return & evidence of payment)
2	Self-employed SEP, SIMPLE and qualified plans (Attach copy of Schedule 1 of federal return)
3	Employee business expenses (Attach copy of CF-2106 and detailed list)
4	Moving expenses (Into city area only, Military ONLY) (Attach copy of federal Form 3903)
5	Alimony paid (DO NOT INCLUDE CHILD SUPPORT. Attach copy of Schedule 1 of federal return)
6	Renaissance Zone deduction (Attach Schedule RZ OF 1040)
7	Total deductions (Add line 1 through line 6, enter total here and on page 1, line 14)

- Line 1: If you received a deduction from an IRA account, report it here and attach a copy of your Schedule 1 and evidence of the payment.
- Line 2: If you received self-employment SEP, SIMPLE and qualified plans, enter it here and attach Schedule 1.
- Line 3: If you have employee business expenses, enter the amount here and attach an EL-2106 and detailed list of those expenses.
- Line 4: This should not apply to you; it is for Active Military members who are ordered to move.
- Line 5: If you have paid alimony, enter the amount here (NOTE: Do not include child support payments!).
- Line 6: If you are in a residential area that is being phased out, you may enter a Renaissance Zone Deduction. Check with the City of East Lansing if you think this could apply to your residential area.
- Line 7: Total deductions, the form will automatically populate the total and place it on page 1, line 14.
 - Check to make sure the total is correct.

Income Continued

After entering your income information, the totals will automatically populate. Check to make sure each total is correct:

11	Additional income from page 2 Sched A line 6	0	0	0
12	Total additions (Add lines 2 through 11)	0	0	0
13	Total income (Add lines 1 through 11)	0	0	0
14	Total deductions (Subtractions) (Total from page 2, Deductions schedule, line 7)			0
15	Total income after deductions (Subtract line 14 from line 13)			0
16	Exemptions – Enter number from line 1f in 16a, multiply by 600, enter in 16b	16a	0	16b

- Line 11: Report additional income from page 2 Schedule A, line 6 if applicable.
- Line 12: Total additions, add lines 2 through 11
- Line 13: Total income, add lines 1 through 11
- Line 14: Total deductions from page 2 Deduction Schedule, line 7 if applicable.
- Line 15: Total income after deductions, subtract line 14 from line 13.
- Line 16: Exemptions
 - As a nonresident alien, you are not able to claim any additional exemptions for a spouse or dependent. Therefore, there should be a “1” in 16a and “\$600” in box 16b

Page 2: Excluded Wages and Tax Withheld

- **Column A:** A "T" should be entered for each W2 you are going to list
- **Column B:** Enter your social security number
- **Column C:** Enter your employer's ID number from box b on your W-2
- **Column D:** Enter your excluded wages, attach excluded wages schedule (Attachment 2-1)
- **Column E:** Enter Local Tax withheld from box 19 on your W-2
- **Column F:** Enter the Locality Name from box 20 on your W-2. This should be "East Lansing"

In this section, you will need to list wages that are not taxable in East Lansing, if any. This could include income earned outside of the United States or income earned in another city other than East Lansing.

EXCLUDED WAGES AND TAX WITHHELD SCHEDULE (SEE INSTRUCTIONS – RESIDENT WAGES GENERALLY NOT EXCLUDED)						
FAILURE TO ATTACH W-2 FORMS TO PAGE 1 WILL DELAY PROCESSING OF RETURN. WAGE INFORMATION STATEMENTS PRINTED FROM TAX PREPARATION SOFTWARE ARE NOT ACCEPTABLE						
W-2	COLUMN A T or S	COLUMN B SOCIAL SECURITY NUMBER (Form W-2, box a)	COLUMN C EMPLOYER'S ID NUMBER (Form W-2, box b)	COLUMN D EXCLUDED WAGES (Attach Excluded Wages Sch)	COLUMN E ELA TAX WITHHELD (Form W-2, box 19)	COLUMN F LOCALITY NAME (Form W-2, box 20)
1	T					
2	T					
3	T					
4	T					
5	T					
6	T					
7	T					
8	T					
9	Totals (Enter here and on page 1; part-yr residents on Sch TC)		Enter on pg 1, In 1, col B >>	0	0	<< Enter on pg 1, In 19a

Calculating Taxes Owed

After calculating your total income, the tax will automatically populate. Check to make sure each total is correct:

17 Total income subject to tax (Subtract line 16b from line 15)				17	0
18 Tax at (rate). Multiply line 17 by the resident rate (1.00%) or non-resident rate (0.50%) enter on 18b. If using Schedule TC, check box 18a and enter tax from Sch TC, line 23c.				18a	18b
19 Payments and credits, enter total 19a, b, c in 19d	19a East Lansing tax withheld	19b Other tax payments (est, extension, or fwd, partnership & tax option corp)	19c Credit for tax paid to another city	19d	0
	0				
20 Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax		20a Interest	20b Penalty	20c	0

- Line 17: Subtract line 16b (\$600) from the amount on line 15.
- Line 18: Nonresident aliens (NR) are taxed at .5% (.005). Multiply line 17 by .005. Enter the result in 18b.
- Line 19: Enter any payments and credits paid:
 - Box 19a: Most people will enter an amount for East Lansing tax withheld. It can be found in Box 19 on your W2. There is no city withholding on the 1042-S. This information is reported and automatically populated from Page 2: Excluded Wages and Tax Withheld, Line 9E.
 - Box 19b: Leave this blank if this is your first time filing a city of East Lansing tax return.
 - Box 19c: This will be blank unless you paid taxes to another city (other than East Lansing), if so, then put the total amount of taxes paid to all other cities here. Many taxpayers may have paid tax to the City of Lansing.
 - Line 19d: Total the amounts in box 19a, 19b, and 19c.
- Line 20c: Leave blank; if you owe penalty or interest, the city will calculate this amount and send you a bill.

Calculating Amount Due or Refund Amount

Line 21 and 22: Compare lines 18b (tax owed) with 19d (tax withheld or already paid):

If 18b is **larger** than 19d – then the difference between the two lines is automatically populated on **line 21** and should be **paid with your tax return**.

If 18b is **smaller** than 19d – then the difference between the two lines is automatically populated on **line 22** and this is **your refund amount**.

TAX DUE	21	Amount owed. Add 18b, 20c. Subtract 19d. Check or Money Order payable to East Lansing. If accepted, Direct Withdrawal mark 26b, then complete 26c, d & e	PAY WITH RETURN	21	0
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- Line 21: Tax Due: If line 19d (or 20c) is **Less** than line 18b, you owe tax and it will be reported on line 21.
- To pay with a check or money order:
 - Please make payable to: **East Lansing City Treasurer.**
 - Be sure your name and Social Security or account number is on the payment.
 - Mail your completed return and check to the following address. If you plan to mail your check and return at different times, you will send each separately to the same following address:

East Lansing Income Tax Department
PO Box 276
Eaton Rapids, MI 48827

- If you would like your refund to be directly withdrawn from your bank account, please follow the instructions on an upcoming slide.
 - Mail your completed return to the following address:

East Lansing Income Tax Department
PO Box 276
Eaton Rapids, MI 48827

Calculating Amount Due

OVERPAYMENT

22	Overpayment (subtract 18b, 20c from 19d); choose overpayment options on lines 23-25.			22		
23	Amount of overpayment donated	23a Parks, Stewardship & Conservation	23b Parks and Playgrounds	23c Recreational Youth Scholarships	23d	0
24	Amount of overpayment credited forward to 2026			AMOUNT OF CREDIT TO 2026	24	
25	Amount of overpayment refunded (Line 22 less lines 23d and 24) (For refund to be directly deposited to your bank account, mark refund box, line 26a, and complete line 26 c, d & e)			REFUND AMOUNT	25	0

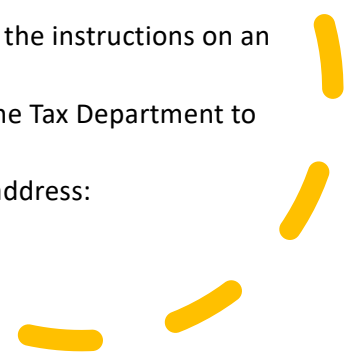
- Line 22: Overpayment. If line 19d (or 20c) is **MORE** than line 18b, you are due a refund and it will be reported on line 22
 - Options for donating all or part of your refund are on line 23.
 - Amounts donated will be subtracted from the total refund you will receive.
 - If you would like all or part of your refund to be credited to the next year, put the amount on Line 24.
 - If you would like the full amount to be refunded , put the amount on line 25.
 - For most people this will probably be the same as line 22.
- If you would like your refund to be issued as a direct deposit, please follow the instructions on an upcoming slide.
 - Please allow 45 days before contacting the City of East Lansing Income Tax Department to inquire about refund status.
- Mail your completed return when you are owed a refund to the following address:

East Lansing Income Tax Department

PO Box 526

Eaton Rapids, MI 48827

Calculating Refund Amount



Direct Withdraw or Direct Deposit

You can pay the tax due or receive a refund directly from a bank account.

- If you are receiving a refund, put an "X" in box 26a.
- If you owe tax, put an "X" in box 26b.
- Enter your bank's routing number in box 26c.
- Enter your bank account number in box 26d.

MAKE SURE ACCOUNT NUMBER IS ACCURATE!

Neither the City nor your bank will make sure it is accurate. It is very hard to get the money back if it is deposited into the wrong account.

- Select the account type with an "X" in box 26e1 or box 26e2.

26 Direct deposit refund or direct withdrawal payment (Mark (X) appropriate box 26a or 26b and complete lines 26c, 26d and 26e)							
26a	<input type="checkbox"/>	Refund (direct deposit)	26c Routing number	<input type="text"/>	26e1	Checking	<input type="checkbox"/>
26b	<input type="checkbox"/>	Tax due (direct withdrawal)	26d Account number	<input type="text"/>	26e2	Savings	<input type="checkbox"/>

Page 2: Address Schedule

- A "T" should be entered in the first column for each address you are entering.
- Enter your local address (with street number, street name, city, and zip code) in the second column.
- Enter the date range you lived in each address during 2025.

You are going to need to list every address you lived at during 2025 ONLY.

ADDRESS SCHEDULE (WHERE TAXPAYER (T), SPOUSE (S) OR BOTH (B) RESIDED DURING YEAR AND DATES OF RESIDENCY)					
MARK T, S, B	List all residence (domicile) addresses (include city, state & zip code). Start with address used on last year's return. If the address on page 1 of this return is the same as listed on last year's return, print "Same." If no return filed last year, list reason. Continue listing this tax year's residence addresses. If address listed on page 1 of this return is in care of another person, enter current residence (domicile) address.	FROM		TO	
		MONTH	DAY	MONTH	DAY
T					
T					
T					
T					
T					

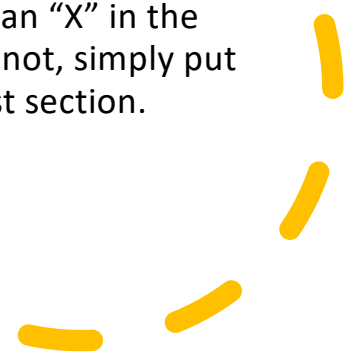
THIRD PARTY DESIGNEE

Do you want to allow another person to discuss this return with the Income Tax Office? Yes, complete the following No

Designee's name	Phone No.	Personal ID number (PIN)
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Page 2: Third Party Designee

- If you would like someone to be able to speak to the City of East Lansing Income Tax Office on your behalf, place an “X” in the first box and fill in the requested information. If not, simply put an “X” in the second box and move on to the last section.



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 I am a resident claiming a credit for taxes paid to another city, I acknowledge and consent to the City's verification of unrefunded payment to that city. If prepared by a person other than tax payer, the preparer's declaration is based on all information of which preparer has any knowledge

TAXPAYER'S SIGNATURE If joint return, both spouses must sign	Date (MM/DD/YY)	Taxpayer's occupation	Daytime phone no.	If deceased, date of death
SPOUSE'S SIGNATURE	Date (MM/DD/YY)	Spouse's occupation	Daytime phone no.	If deceased, date of death
Some cities are using new communication methods. If your City participates and you would like email notifications regarding important changes and Income Tax related information please provide your email address. No City will email you asking for your social security number.			Email	
SIGNATURE OF PREPARER OTHER THAN TAXPAYER	Date (MM/DD/YY)	PTIN, EIN OR SSN	Preparer's Phone	
FIRM'S NAME (or yours if self-employed), ADDRESS AND ZIP CODE			NACTP software number	

Completing Your Return

- You will need to print, sign, and date your tax return using blue or black ink.
- BE SURE TO MAIL YOUR RETURN by **April 30, 2026**
- If you owe a tax, and did not select direct debit, then you will need to send a check or money order with your tax return.
- Before you mail your return to the City, be sure to make a copy of it for your records.
- Staple to your return copies of:
 - W-2, 1042-S forms
 - First page of your 1040NR