

**Instructions for City of Pontiac Form P-1040X  
Amended Individual Return**

**USE OF FORM P-1040X**

Form P-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 filed for any year.

**ATTACHMENTS TO THE RETURN**

If any of the schedules as originally filed on your individual tax return 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; or, 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 PW-2 OR W-2 received since your original return was filed.

**INSTRUCTIONS FOR FILLING IN PART I OF FORM P-1040X**

- Column "A" — Entries 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 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 in Part III.
- 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 — The entry on this line is the amount of income after deducting exemptions on which the tax was computed. 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 Pontiac tax. The City of Pontiac Income Tax became effective on January 1, 1968. The resident rate is 1% and the non-resident rate is 1/2%.
- Line 3 — Enter your total Pontiac Tax withheld. If you are reporting a change in your Pontiac withholding tax credit, attach Copy B of any additional or corrected Forms PW-2 or W-2 received since your original return was filed.
- Line 4 — Enter Credit claimed for payments made on a City of Pontiac Declaration of Estimated Tax for the year you are amending.
- Line 5 — Enter other credits, if any, not reported on lines 3, 4, or 6.
- 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 Pontiac."
- 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 PARTS II AND III OF FORM P-1040X**

- Part II — 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 III — For each change reported in Column B, enter the line reference from Part I 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 TREASURER — INCOME TAX DIVISION, 47450 Woodward Avenue, Pontiac, Michigan 48342.

**CITY OF PONTIAC INCOME TAX**  
**Amended Individual Return**

Batch No. \_\_\_\_\_  
 Verified \_\_\_\_\_  
 Refund Approved \_\_\_\_\_  
 Letter  Audit  
 Assess No. \_\_\_\_\_

PLEASE PRINT OR TYPE	First Name and Initial _____ Last Name _____ <small>(If joint return of husband and wife, use first names and middle initials of both)</small>	Your Social Security Number _____	If you are an EMPLOYER, enter your Federal EMPLOYER Identification No. here: _____
	Home Address (Number and Street or Rural Route) _____	Your Occupation _____	
	City, Town or Post Office _____ State _____ Postal Zip Code _____	Spouse's Social Security Number _____	
		Spouse's Occupation _____	

**THIS RETURN AMENDS PREVIOUSLY FILED RETURN FOR CALENDAR YEAR, \_\_\_\_\_ OR FISCAL YEAR ENDED \_\_\_\_\_,**

**PLEASE ANSWER ALL QUESTIONS AND FILL IN APPLICABLE ITEMS.**  
 ENTER NAME AND ADDRESS USED 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 FOR FILING SEPARATE RETURNS.)

FILING STATUS CLAIMED	RESIDENT	NONRESIDENT	SINGLE	MARRIED FILING JOINTLY	MARRIED FILING SEPARATELY
On original return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
On this return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

INCOME	A. As originally reported	B. Net Change (Increase or Decrease, explain on page 2)	C. Correct Amount
1. Total Income Subject to Tax	\$ _____	\$ _____	\$ _____
<b>TAX LIABILITY</b>			
2. City of Pontiac Tax			
<b>PAYMENTS AND CREDITS</b>			
3. Total Pontiac Tax Withheld			
4. Estimated Pontiac Income Tax Payments			
5. Other Credits			
6. Amount paid with original return, plus additional payments made after it was filed	→		
7. Total payments and credits — add lines 3 through 6, Column C			
<b>REFUND OR BALANCE DUE</b>			
8. Amount of refund received or requested on original return			
9. Net payments and credits — subtract line 8 from line 7, and enter result			
10. If line 2, Column C is more than line 9, enter Balance Due. <b>PAY IN FULL WITH THIS RETURN</b>			\$ _____
11. If line 2, Column C is less than line 9, enter Refund to be received			\$ _____

**PART II — EXEMPTIONS**

1. Number of exemptions claimed on original return	→ _____
2. Number of exemptions claimed on this return	→ _____
3. Difference	→ _____

**NOTE:** Explain any increase in exemptions in lines 4, 5 and 6 below. For decreases in exemptions, no entries need to be made on lines 4, 5 and 6; explain this decrease in Part III below

4. Additional Exemptions for Yourself — and Spouse (Check only those boxes not checked on original return)	Regular <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind <input type="checkbox"/>	Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	Enter number of boxes checked → _____				
5. Enter first names of your dependent children who lived with you, but were not claimed on original return	Enter number → _____						
6. Other dependents not claimed on original return	(a) NAME Enter figure 1 in the last column to right for each name listed (if more space is needed, attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year also write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.	→ _____
							→ _____
							→ _____

**PART III — EXPLANATION OF CHANGES (USE REVERSE SIDE)**

I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief this amended return is true, correct and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

<p><b>Sign Here</b></p> <p>Your Signature _____ Date _____</p> <p>Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____</p>	<p>Signature of preparer other than taxpayer _____ Date _____</p> <p>Address _____</p> <p>Preparer's Employer No. or Social Security No. _____</p>
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**MAIL TO: City Treasurer, Income Tax Division,  
 47450 Woodward Avenue, Pontiac, Michigan 48342**