

City of Albion
Income Tax Department
112 W. Cass St
Albion, MI 49224

PRSRT STD
US Postage Paid
Albion, MI
Permit No. 350

City of Albion (Rev 11/09)



2009 CITY OF ALBION CORPORATE INCOME TAX RETURN

For the 2009 tax year:

The due date for filing the corporate (AL-1120) and partnership (AL-1065) income tax returns is the last day of the fourth month following the close of the tax year. If more time is needed, an extension form (AL-4267) is provided in this booklet.

Important information for Albion taxpayers:

Make all checks and money orders submitted for payment of Albion income taxes payable to the **"City of Albion"**

Attach a copy of your 2009 federal income tax return (i.e. 1120, 1120S) as filed with the IRS to your Albion return.

Estimated payments must be made if the corporation's income tax liability exceeds \$250.00. Estimate vouchers (AL-1120ES) are included in this booklet.

We look forward to continuing to serve Albion Taxpayers.

Sincerely

Joseph Domingo
Mayor of Albion

Please Be Sure To:

Attach a copy of federal form (1120 or 1120S for example) and schedule K.

Complete and attach applicable schedules.

Round Dollar Amounts: (Round down all amounts less than 50 cents. Round up all amounts of 50 through 99 cents. Do not enter cents.)

Mail returns, payments and extensions to:

City of Albion
Income Tax Division
112 W. Cass St.
Albion, MI 49224

Contact Information:

Mail: use above address

Phone: 517-629-7865

Email: incometax@ci.albion.mi.us

City Website: www.ci.albion.mi.us

Forms are available online, at city hall or by calling the income tax department at 517-629-7865.

2009 City of Albion Corporate Income Tax

Filing Date. Calendar year filers must file by April 30, 2010. Fiscal year filers must file within four months of the end of their fiscal year. File returns for the same periods covered by the federal return.

Tax Due. Payment of tax due must be included with the return. Do not make payment if the amount due is less than \$1. Make check payable to the "City of Albion".

Mailing Address. Mail the return and payment to:
City of Albion
Income Tax Division
112 W. Cass St
Albion, MI 49224-0900

For questions call (517) 629-7865.

Corporations That Are Required to File

Every corporation doing business in the city, whether or not it has an office or place of business in the city and whether or not it has net profits, is required to file a *City of Albion Corporate Income Tax Return* (form AL-1120). Corporations cannot choose to file and be taxed as partnerships.

S corporations doing business in the City of Albion must file as a corporation for income tax purposes.

Non profit corporations who have applied for and received approval for exemption from federal income tax are generally not required to file an Albion return. Submit to the City of Albion a copy of the exemption approval from the Internal Revenue Service (IRS). Income from operations unrelated to the purpose for which exemption was received is an exception and is subject to city income tax.

State and national banks, trust companies, insurance companies, building and loan institutions, savings and loan associations, and credit unions (either state or federally chartered) are also exempt from the city income tax.

Extensions. Requests for an extension must be made in writing to the City of Albion, Income Tax Division on or before the due date. Albion may extend the filing date of the return for up to 6 months or for the same period granted by a federal extension plus one month. To request more time to file your return, complete extension form AL-4267 and submit with payment of the estimated annual liability on or before the due date of the return. If no tax is owed, do not file an extension.

A valid extension does not extend the time for paying the tax due. Payment of the total estimated tax due must be made with the request for an extension.

Line by Line Instructions for AL-1120

Lines not listed are explained on the form.

Line 1 Enter **either** the taxable income before net operating loss and special deductions as reported on the federal return (usually 1120 or 1120S) OR enter the amount from Schedule PL, line 29. Use the amount from Schedule PL only if the separate accounting method is used (must have prior approval of the income tax department). **Attach a copy of the federal**

return and Schedule K-1 to support the amount reported on line 1.

Line 2. Enter total of items deducted on your federal return that are not deductible under the city income tax ordinance from column 1, schedule C on page 2.

Line 4. Enter total of items included on your federal return that are not taxable for Albion under the city income tax ordinance from column 2, schedule C on page 2.

Line 6. Enter apportionment percentage from Schedule D, line 7 on page 2. If all business was conducted in Albion use 100%, do not complete schedule D.

Line 8. Enter net capital loss carryover and net operating loss carryover applicable to Albion. Capital losses and capital loss carryovers are deductible only to the extent of capital gains; may be carried forward five years. Capital losses and net operating losses must be calculated with the same apportionment percentage that applied in the year of the loss. Net operating losses may be carried forward 20 years. Supporting schedules must be submitted if a capital loss or net operating loss deduction is taken.

Complete statement of business enterprise on page 2 of return.

Instructions for Schedule PL

Schedule PL is used only when the separate accounting method has been approved; only amounts applicable to Albion business activity are used for schedule PL; when separate accounting method is used corporate books and records must be kept in the same manner.

Line 15, Depreciation. Use the same basis and method as used for federal income tax reporting.

Line 16, Contributions. Contributions are deductible to the same extent and under the same limitations as under the IRC (Internal Revenue Code).

Lines 24 through 26, Dividends, Interest, Rent and Royalties. Include a proportionate share of the dividend, interest, rent, royalty and other non operating income of the total corporation using a direct allocation if the income is received by the divisions subject to the Albion tax. Apportion the income the same way that general administrative and overhead costs are apportioned to Albion activity.

Instructions for Schedule C

Column 1, Line 1. See section titled "Gain/ Loss from sale or exchange of property acquired prior to January 1, 1972".

Column 1, Line 2. Enter any expenses (including interest) that were included in income that were incurred in connection with income not subject to Albion city income tax

Column 1, Line 3. Any deductions for income tax paid to the city of Albion reflected in income must be added back here.

Column 1, Line 4. Attach schedules for any items listed here.

Column 2, Line 1. The Albion City Income Tax Ordinance specifically excludes from tax any interest from obligations of the United States, the state or subordinate units of government.

Column 2, Line 2. If dividend income was reported, enter the amount of the "dividends received deduction" allowed under the Internal Revenue Code (IRC).

Column 2, Line 3. Deduct income, war profits and excess profits taxes imposed by foreign countries or possessions of the United States. Only deduct those items that are included in taxable net income, and that any part of which would be allowable as a deduction in determining federal taxable income under the IRC.

Column 2, Line 4. See section titled "Gain/ Loss from sale or exchange of property acquired prior to January 1, 1972".

Column 2, Line 5. Attach schedules for any items listed here.

Gain/ Loss from sale or exchange of property acquired prior to January 1, 1972: For gains or losses on sale or exchange of property acquired before Jan. 1, 1972, only the portion applicable to the holding period after Jan 1, 1972 is included in taxable income. The portion to be included on the Albion return may be calculated by:

- Subtracting the proceeds from the sale or exchange of the property from the Jan 1, 1972 fair market value (June 30th closing price for traded securities) of the property; or
- Multiply total gains or losses (from AL-1120, line 10) by the number of months held after Jan 1, 1972 and divide the result by the total months the property was held.

Determine amount that should be included in the Albion return and subtract from the total to calculate the amount to be excluded. Any profit not subject to city tax is deducted on line 4, column 2, Schedule C; Any losses not allowed are added back on line 1, column 1, Schedule C. **Attach a schedule showing calculations.**

Instructions for Completing Schedule D

Complete Schedule D only if there is business activity both within and without the City of Albion and the separate accounting method is not used.

Line 1. Enter in column B the average net book value of the real and tangible personal property located in the City of Albion. Determine average net book value by adding the net book values on Jan 1, 2009(or fiscal year if applicable) and the net book values at the end of the year and dividing the sum by two. Any other method which accurately reflects the average net book value for the period is also permitted.

Enter in column A the average net book value of all real and tangible personal property owned by the business, regardless of location.

Line 2. Add the gross rentals from Jan. 1, 2009 through Dec. 31, 2009(or fiscal year if applicable) for rented property located within the City of Albion. Multiply the sum by 8 and enter the result in column B.

Add the gross rentals from Jan 1, 2009 through Dec. 31, 2009(or fiscal year if applicable) for all rented property, regardless of location. Multiply the sum by 8 and enter the result in column A.

Gross rentals are for real property rented or leased during the taxable period, and includes the actual sums of money or other consideration paid, directly or indirectly, by the corporation for the use or possession of such property.

Line 4. Enter in Column B the compensation paid to employees for work or services performed within the City of Albion during the period Jan. 1, 2009 thru Dec. 31, 2009(or fiscal year if applicable).

Enter in column A the total compensation paid to all employees during the same period.

Line 5. Enter in column B the revenue derived from sales made or services rendered in the City of Albion during the period Jan. 1, 2009 through Dec. 31, 2009(or fiscal year if applicable).

Enter in column A the total gross revenue from all sales or services rendered during the same period.

Computation and Payment of Tax

If there is a payment due on line 17 of AL-1120, follow the payment and mailing instructions on the form. If taxes have been overpaid, the overpayment may be credited forward to your year 2010 taxes, or a refund issued. Tax due of less than \$1 need not be paid, and refunds of less than \$1 will not be issued.

Penalty and Interest Added for Filing or Paying Late

If you file or pay late, Albion will add a penalty of 1 percent of the tax due every month until you file and pay. Maximum late penalty is 25 percent of the balance of tax due. The annual interest rate is 1 percent above the current prime rate. The prime rate is adjusted on January 1 and July 1. If you pay late, you must add penalty and interest to the amount due. If the computed penalty and/or interest amount is less than \$2.00, the minimum late charge is \$2.00. Penalty and interest amounts are included in line 15 on page 1 of the return.

Estimated Tax Payments

Every corporation subject to Albion city income tax must make corporate income tax estimated payments if the estimated is more than \$250. Estimated payments are due April 30, June 30, September 30 and January 31. For fiscal-year filers, estimated payments are due on the last day of the 4th, 6th, 9th and 13th months after the beginning of the taxable year.

For information on making estimated payments, see back of this booklet.

If You Need Help

If you have any questions call the City of Albion income tax department at (517) 629-7865.

CITY OF ALBION CORPORATE INCOME TAX RETURN

2009
AL-1120 (rev 11/08)

Issued under P.A. 284 of 1974. Filing is mandatory.

This return is for calendar year 2009 or for the tax year:

Beginning Date> Ending Date>

Corporation Name		Federal Employer Identification Number	
Street Address		State Where Incorporated	Date Incorporated
City	State	Zip Code	Principal Business Activity
Contact Person	Telephone Number		Albion Business Location

Check if an amended return. See instructions
 Check if amended return is result of a federal audit. If result of federal audit enter determination date: _____

Check box if you filed a consolidated return with the IRS Check box if this is a consolidated return.

Tax Computation

1. Enter taxable income (before net operating loss and special deductions) from attached copy of Federal return as filed with the IRS. OR, if you have been approved to use a separate accounting method enter income from attached Schedule PL, Profit or Loss Statement, attach copy of approval letter.	▶	1.	.00
2. Enter items not deductible under city income tax ordinance from Schedule C, column 1 on page 2.	▶	2.	.00
3. Total (add lines 1 & 2)	▶	3.	.00
4. Enter items not taxable under city income tax ordinance from Schedule C, column 2 on page 2.	▶	4.	.00
5. Total (line 3 less line 4).	▶	5.	.00
6. Apportionment percentage from Schedule D. If all business is conducted in Albion, enter 100 percent and do not complete Schedule D	▶	6.	%
7. Multiply line 5 by the percent on line 6	▶	7.	.00
8. Enter the applicable portion of any net operating loss carryover or capital loss carryover, attach schedule (see instructions)	▶	8.	.00
9. Net income. Subtract line 8 from line 7	▶	9.	.00
10. Tool & Die Recovery Zone Deduction	▶	10.	.00
11. Total income subject to tax. Subtract line 10 from line 9	▶	11.	.00
12. City of Albion Tax. Multiply line 11 by 1% (.01)	▶	12.	.00

Payments and Credits

13. Enter any amount paid with tentative return or extension.	▶	13.	.00
14. Enter 2009 estimated payments.	▶	14.	.00
15. Credits forward.	▶	15.	.00
16. Total payments (add lines 13,14 &15)	▶	16.	.00

Tax Due or Refund

17. If tax (line 12) is more than payment/credits (line 16), enter the BALANCE DUE Include interest _____ and penalty _____ if applicable.	▶	17.	.00
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Make check payable to: City of Albion

18. If tax (line 12) is less than payments/credits (line 16) enter the overpayment	▶	18.	.00
19. Enter the amount of overpayment from line 18 to be DONATED TO THE OPERATIONAL EXPENSES OF THE CITY OF ALBION	▶	19.	.00
20. Enter the amount of overpayment from line 18 to be CREDITED FORWARD	▶	20.	.00
21. Enter the amount of overpayment from 18 to be REFUNDED	▶	21.	.00

Electronic Refund

Check box for direct deposit of refund

Enter routing #
 Enter account #

Account Type: Checking
 Savings

SCHEDULE C

Schedule C is used for adjustments provided for in the city income tax ordinance. Adjustments must be for same time period as the return. Schedule C adjustments are allowed to the extent they are related to income reported on page 1, line 1.

Column 1 - Add - Items not deductible

Column 2 - Deduct - Items Deductible

- 1. Nondeductible portion of loss, from sale of property acquired prior to January 1, 1972 1. _____
- 2. All expenses (include interest) incurred in connection with income not subject to Albion income tax 2. _____
- 3. Albion income tax paid or accrued 3. _____
- 4. Other (list, submit schedules) _____
- _____ _____
- _____ _____
- _____ _____

- 1. Interest from obligations of the United States, the states or subordinate units of government. 1. _____
- 2. Dividend received deduction; exclude any included In line 1 above. 2. _____
- 3. Foreign Tax deduction 3. _____
- 4. Non taxable portion of gain from sales of property acquired prior to January 1, 1972 4. _____
- 5. Other (list, submit schedules) _____
- _____ _____
- _____ _____
- _____ _____

5. Total Additions (enter on page 1, line 2). 5. _____

6. Total Deductions (enter on page 1, line 4). 6. _____

SCHEDULE D

	A Located Everywhere	B Located in Albion	C Percentage B/A
Property Factor			
1. Average net book value of real and tangible personal property	1. _____	_____	
2. Gross rentals of real property, multiplied by 8	2. _____	_____	
3. Total Property. Add lines 1 and 2 in columns A and B	3. _____	_____	%
Payroll Factor			
4. Total wages, salaries, commissions and other compensation of all employees	4. _____	_____	%
Sales Factor			
5. Gross receipts from sales made or services rendered.	5. _____	_____	%
Percentages. Divide column B by column A for lines 3, 4 and 5; enter percentages in column C.			
6. Add and enter total for column C:			6. _____ %
7. Average percentage. Divide line 6 by 3, enter on AL-1120, line 6			7. _____ %

In determining the average percentage, if a factor does not exist, the sum of the percentages must be divided by number of factors actually used.

Special Apportionment Formula.

If the City of Albion authorized the use of a special formula, **attach computations**, a copy of the approval letter and complete:

- 1. Numerator used in computation: _____
- 2. Denominator: _____
- 3. Percentage; enter here and on line page 1 line 6: _____

STATEMENT OF BUSINESS ENTERPRISE

- A. Enter name and address of corporation's resident agent in Michigan:

- B. Attach a schedule listing all officers of this corporation who are Albion residents; include name, address, and social security numbers.
- C. If this is a consolidated return attach a schedule listing the names, addresses and percentage of voting stock of included corporations.
- D. Provide name, address and percentage owned for any owner of 50 percent or more of voting stock of this corporation:

- E. Indicate the number of Albion locations included in this return: _____
- F. Indicate the total dividends paid to all stockholders during the period covered by this return: \$ _____

Authorized Signature and Preparer Signature

I declare under penalty of perjury that I have examined this return, including accompanying schedules, and to the best of my knowledge it is true and complete.		I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Authorized Person's Name (please print)		Preparer's Signature	Date
Authorized Person's Signature	Date	Business Address and Phone	

Mail to: City of Albion, Income Tax Division, 112 West Cass St., Albion, MI 49224-0900
This return is due April 30, 2010 or by the last day of the 4th month after your tax year closes.

SCHEDULE C

Schedule C is used for adjustments provided for in the city income tax ordinance. Adjustments must be for same time period as the return. Schedule C adjustments are allowed to the extent they are related to income reported on page 1, line 1.

Column 1 - Add - Items not deductible

1. Nondeductible portion of loss, from sale of property acquired prior to January 1, 1972 1. _____
2. All expenses (include interest) incurred in connection with income not subject to Albion income tax 2. _____
3. Albion income tax paid or accrued 3. _____
4. Other (list, submit schedules) _____

5. Total Additions (enter on page 1, line 2). 5. _____

Column 2 - Deduct - Items Deductible

1. Interest from obligations of the United States, the states or subordinate units of government. 1. _____
2. Dividend received deduction; exclude any included In line 1 above. 2. _____
3. Foreign Tax deduction 3. _____
4. Non taxable portion of gain from sales of property acquired prior to January 1, 1972 4. _____
5. Other (list, submit schedules) _____

6. Total Deductions (enter on page 1, line 4). 6. _____

SCHEDULE D

	A	B	C
	Located Everywhere	Located in Albion	Percentage B/A
Property Factor			
1. Average net book value of real and tangible personal property	1. _____	_____	
2. Gross rentals of real property, multiplied by 8	2. _____	_____	
3. Total Property. Add lines 1 and 2 in columns A and B	3. _____	_____	%
Payroll Factor			
4. Total wages, salaries, commissions and other compensation of all employees	4. _____	_____	%
Sales Factor			
5. Gross receipts from sales made or services rendered.	5. _____	_____	%
Percentages. Divide column B by column A for lines 3, 4 and 5; enter percentages in column C.			
6. Add and enter total for column C:			6. _____ %
7. Average percentage. Divide line 6 by 3, enter on AL-1120, line 6			7. _____ %

In determining the average percentage, if a factor does not exist, the sum of the percentages must be divided by number of factors actually used.

Special Apportionment Formula.

If the City of Albion authorized the use of a special formula, **attach computations**, a copy of the approval letter and complete:

1. Numerator used in computation: _____
2. Denominator: _____
3. Percentage; enter here and on line page 1 line 6: _____

STATEMENT OF BUSINESS ENTERPRISE

- A. Enter name and address of corporation's resident agent in Michigan: _____
- B. Attach a schedule listing all officers of this corporation who are Albion residents; include name, address, and social security numbers.
- C. If this is a consolidated return attach a schedule listing the names, addresses and percentage of voting stock of included corporations.
- D. Provide name, address and percentage owned for any owner of 50 percent or more of voting stock of this corporation: _____
- E. Indicate the number of Albion locations included in this return: _____
- F. Indicate the total dividends paid to all stockholders during the period covered by this return: \$ _____

Authorized Signature and Preparer Signature

I declare under penalty of perjury that I have examined this return, including accompanying schedules, and to the best of my knowledge it is true and complete.		I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Authorized Person's Name (please print)		Preparer's Signature	Date
Authorized Person's Signature	Date	Business Address and Phone	

Mail to: City of Albion, Income Tax Division, 112 West Cass St., Albion, MI 49224-0900
This return is due April 30, 2010 or by the last day of the 4th month after your tax year closes.

Corporation Name _____

TEIN# _____

Schedule PL – Profit or Loss Statement

Complete this schedule only if using the separate accounting method. Enter amounts applicable only to Albion business activity. Complete all items for the same return period as the US 1120 or 1120S. Attach copy of approval letter.

- 1. Gross Receipts..... 1. _____
- 2. Returns and allowances..... 2. _____
- 3. **Net Receipts.** Subtract line 2 from line 1..... 3. _____

Cost of Goods Sold

- 4. Inventory at the beginning of the period..... 4. _____
- 5. Merchandise bought for manufacture or sale.. 5. _____
- 6. Salaries and wages..... 6. _____
- 7. Other costs (attach schedule)..... 7. _____
- 8. Add lines 4 through 7..... 8. _____
- 9. Inventory at the end of the period..... 9. _____
- 10. **Cost of goods sold.** Subtract line 9 from line 8..... 10. _____
- 11. **Gross profit.** Subtract line 10 from line 3..... 11. _____

Business Deductions

- 12. Compensation paid to officers..... 12. _____
- 13. Salaries and wages not deducted elsewhere. 13. _____
- 14. Rents..... 14. _____
- 15. Depreciation..... 15. _____
- 16. Contributions..... 16. _____
- 17. Taxes..... 17. _____
- 18. Interest..... 18. _____
- 19. Repairs..... 19. _____
- 20. Bad debts..... 20. _____
- 21. Other (attach schedule)..... 21. _____
- 22. Total deductions. Add lines 12 through 21..... 22. _____
- 23. Net profit or loss. Subtract line 22 from line 11. 23. _____
- 24. Dividend income..... 24. _____
- 25. Interest income..... 25. _____
- 26. Income from rents and royalties..... 26. _____
- 27. Gain or loss from sale or exchange of property 27. _____
- 28. Other income (attach schedule)..... 28. _____
- 29. Total income. Add lines 23 through 28, enter on AL-1120, line 1..... 29. _____

NOTICE OF CHANGE OR DISCONTINUANCE for ALBION CITY TAXES

Federal Employer Identification Number
(FEIN)

Effective Date of Change(s)

Issued under authority of P.A. 284 of 1964. Filing is voluntary.

Use this form to report all changes that affect the filing of Albion partnership/corporate or withholding taxes. Do not write on the returns.

Company Name and Legal Address (where all legal contact should be made).

Mailing Address, (where all Albion forms will be sent, if different from your legal address.)

Change Our Legal Business Address To:
(If PO Box include street address)

Change our mailing address to:

Complete all items that apply.

- 1. The FEIN above is wrong. The correct number is:
- 2. The name reported above is wrong. The correct name is:
- 3. The entire business in Albion was discontinued on:
3a. Address and phone number of person to contact:

- 4. The entire business in Albion was sold on:
4a. The purchaser's name and address is:

- 5. Seasonal business dates have changed. The new dates are:
- 6. Fiscal year dates have changed. The new dates are:

These dates are effective:

- 7. Please add or delete these taxes:

	ADD	DELETE	Reason for deleting:
Albion withholding	<input type="checkbox"/>	<input type="checkbox"/>	_____
Albion Corporate Income Tax	<input type="checkbox"/>	<input type="checkbox"/>	_____
Albion Partnership Income Tax	<input type="checkbox"/>	<input type="checkbox"/>	_____

- 8. Change in Banking Information, complete all items even if not all are changing.

Bank Name _____

Bank ABA or Routing Number _____

Account type, circle one: Checking Savings

Your Account Number _____

Mail this form and any correspondence to:

City of Albion, Income Tax Department, 112 W. Cass St., Albion, MI 49224

CITY OF ALBION ESTIMATED CORPORATION INCOME TAX VOUCHER		2010 AL-1120ES JANUARY (FOURTH) INSTALLMENT	Due Date
<i>Issued under authority of P.A. 284 of 1964. Filing is mandatory</i>		Your Federal Employer Identification Number (FEIN)	
Name(s)			
Street Address		Make check payable to the City of Albion	
City	State	Zip Code	WRITE PAYMENT AMOUNT HERE TOTAL Payment \$
Mail to: City of Albion Income Tax Division 112 West Cass Street Albion, MI 49224-0900			
CITY OF ALBION ESTIMATED CORPORATION INCOME TAX VOUCHER		2010 AL-1120ES SEPTEMBER (THIRD) INSTALLMENT	Due Date
<i>Issued under authority of P.A. 284 of 1964. Filing is mandatory</i>		Your Federal Employer Identification Number (FEIN)	
Name(s)			
Street Address		Make check payable to the City of Albion	
City	State	Zip Code	WRITE PAYMENT AMOUNT HERE TOTAL Payment \$
Mail to: City of Albion Income Tax Division 112 West Cass Street Albion, MI 49224-0900			
CITY OF ALBION ESTIMATED CORPORATION INCOME TAX VOUCHER		2010 AL-1120ES JUNE (SECOND) INSTALLMENT	Due Date
<i>Issued under authority of P.A. 284 of 1964. Filing is mandatory</i>		Your Federal Employer Identification Number (FEIN)	
Name(s)			
Street Address		Make check payable to the City of Albion	
City	State	Zip Code	WRITE PAYMENT AMOUNT HERE TOTAL Payment \$
Mail to: City of Albion Income Tax Division 112 West Cass Street Albion, MI 49224-0900			
CITY OF ALBION ESTIMATED CORPORATION INCOME TAX VOUCHER		2010 AL-1120ES APRIL (FIRST) INSTALLMENT	Due Date
<i>Issued under authority of P.A. 284 of 1964. Filing is mandatory</i>		Your Federal Employer Identification Number (FEIN)	
Name(s)			
Street Address		Make check payable to the City of Albion	
City	State	Zip Code	WRITE PAYMENT AMOUNT HERE TOTAL Payment \$
Mail to: City of Albion Income Tax Division 112 West Cass Street Albion, MI 49224-0900			

Every corporation subject to Albion city income tax must make income tax estimated payments if the estimated tax is more than \$250. Estimate payments are due April 30, June 30, September 30 and January 31. For fiscal year filers, estimate payments are due on the last day of the 4th, 6th, 9th and 13th months after the beginning of the taxable year.

Return your AL-1120ES voucher with a check or money order payable to "City of Albion". Do not staple your check to the voucher. Write your federal employer identification number and the words "2010 Albion Corporation tax" on your check. If you have questions, please call the City of Albion at (517) 629-7865.

MAIL CHECK AND VOUCHER TO:

City of Albion
Income Tax Division
112 W. Cass St.
Albion, MI 49224

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City of Albion
Income Tax Division
112 W. Cass St.
Albion, MI 49224

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MAIL CHECK AND VOUCHER TO:

City of Albion
Income Tax Division
112 W. Cass St.
Albion, MI 49224

Application for Extension of Time to File

AL-4267

An extension of time to file is not an extension of time to pay. DO NOT file this form if you will show a refund on your return.

PART 1: IDENTIFICATION. Please print or type. (See instructions on back).

<p>1. Check ONLY ONE box. File a separate request for each tax.</p> <p><input type="checkbox"/> Individual Tax Return <input type="checkbox"/> Corporate Tax Return</p> <p><input type="checkbox"/> Fiduciary Return <input type="checkbox"/> Partnership Tax Ret.</p>	<p>2. Federal Employer ID No or TR No, if unknown complete line 3</p> <hr/> <p>3. Enter your Social Security No. If filing jointly, spouses #</p>
<p>4. Name and Complete mailing address:</p> 	<p>5. Taxpayer's name and address if different from item 4</p>

PART 2: COMPUTATION AND PAYMENT OF TAX DUE

- | | |
|--|-----------|
| 6. Total annual tax liability for the year..... | 6. _____ |
| 7. Payments made to date (include estimated tax payments, amounts carried forward and if an individual taxpayer, include withholding.....) | 7. _____ |
| 8. Credits (if any) | 8. _____ |
| 9. Add lines 7 and 8..... | 9. _____ |
| 10. Estimated balance due. Subtract line 9 from line 6..... | 10. _____ |
| 11. Amount paid with this request..... | 11. _____ |

Make your check or money order payable to the "City of Albion."

PART 3: EXTENSION REQUEST

12. Tax year ends on:		Extension date ends on:	
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13. Check this box if you attached a copy of your federal extension.

14. Reason for extension:

15. If an extension for this tax year was filed previously, attach a copy of the approved extension and check box

- Make your check or money order payable to "City of Albion"
- Write the type of tax and FEIN or Social Security number on the payment.
- Mail to: City of Albion, Income Tax Department, 112 W. Cass St, Albion, Mi 49224

I declare under penalty of perjury that the information in this application and attachments is true and complete to the best of my knowledge.		I declare under penalty of perjury that this application is based on all information of which I have any knowledge.	
I authorize Albion to discuss my application and attachments with my preparer <input type="checkbox"/>	Do not discuss with my preparer <input type="checkbox"/>	Preparer Signature, Address, Phone and ID No.	
Filer's Signature _____	Date _____		
Spouse's Signature _____	Date _____		

Instructions for Filing Your City of Albion Application for Extension (AL-4267)

This information is issued under P.A. 284 of 1964.

An extension of time to file the federal return automatically extends the due date of the city return the same length of time. **An extension of time to file is not an extension of time to pay.** If at the time the extension is filed, you determine additional city income tax is due, pay the amount due on this form or on a copy of the federal extension. If no tax is due, it is not necessary to send an extension form to the city of Albion by April 30th (the copy of the federal extension attached to your return will be sufficient). Attach a copy of all federal and city extensions to the AL-1040, AL-1041, AL-1065 or AL-1120 when it is filed.

PART 1: Identification

Lines not listed are explained on the form.

Line 1. File a separate application for each tax type. Check the box next to the tax this application is for.

Lines 2 and 3. Corporation, partnership and fiduciary filers must enter their federal employer identification number (FEIN) on line 2. Individual income tax filers must enter their Social Security number on line 3.

Line 4. Print or type your mailing address.

Line 5. Enter taxpayer's name and address only if it is different from the mailing address listed on line 4.

PART 2: Computation and Payment of Tax Due

You must estimate your tax liability for the year and pay any unpaid portion of the estimated tax due with your application for extension. The application and payment must be postmarked on or before the original due date of your return.

If you underestimate your tax due and do not pay enough with your application for extension, you must pay interest on the unpaid amount. Compute interest from the due date of the annual return. The interest rate is 1 percent above the prime rate and is adjusted on January 1 and July 1. Interest is charged from April 30th (or the due date of the return) to the date you pay the rest of the tax.

Penalty of 1 percent per month to a maximum of 25 percent of the unpaid tax for failure to pay may also be applied.

Line 7. Payments made to date include quarterly payments, a credit forward from the previous tax year and any other payments previously made for this tax year. Individual income tax filers should include any city withholding.

PART 3: Extension Request

Line 13. If the extension will extend the filing period of the city return beyond the federal extension, attach a copy of the approved federal extension.

Line 15. Check the box if Albion has already granted you an extension for this tax year. If you need more time, submit a new application with a copy of the original application before the original extension expires.

Use this form only to request an extension of time to file an Albion tax return.
Follow the payment and mailing instruction on the front of the form.