

2011 INSTRUCTIONS FOR FORM CF-1040, COMMON FORM (MICHIGAN CITIES)

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GENERAL INFORMATION

MICHIGAN CITIES ACCEPTING THE COMMON FORM

Albion	Highland Park	Pontiac
Battle Creek	Ionia	Portland
Big Rapids	Jackson	Saginaw
Flint	Lansing	Springfield
Grand Rapids	Lapeer	Walker
Grayling	Muskegon	
Hamtramck	Muskegon Heights	

MI CITIES NOT ACCEPTING THE COMMON FORM

Detroit Hudson Port Huron

DESIGN CHANGES TO THE 2011 COMMON FORM

The design and layout of the 2011 Common Form were made to accommodate scanning paper returns and data capture using ICR and OCR technology. The barcode page was added to better utilize and to enhance the use of 2D barcode technology.

FILING THE COMMON FORM

The Common Form returns may be e-filed (see below) or printed and filed on paper with the city. Mail the return and all required attachments. See Appendix F for a listing of the mailing addresses for specific cities accepting the Common Form and Appendix E for a listing of required return attachments.

E-FILING

E-filed 2011 returns will be accepted by the cities of Battle Creek, Grand Rapids, Ionia, Pontiac, Portland, Saginaw and Springfield. Not all software companies support e-filing for these cities. Electronic filing is not available for the other cities accepting the Common Form.

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USING THE COMMON FORM

The Common Form has been designed with the assistance of the National Association of Computerized Tax Processors (NACTP). The top of Form CF-1040, when printed, identifies the form number, the city, the tax year and the due date of the return. Below the top line is the area for the primary taxpayer's social security number (SSN), name, address, residency status and filing status. If filing a joint return the spouse's SSN and name is to be completed.

Form CF-4220, a barcode data sheet, has been added to the Common Form. Returns printed using software that supports the 2D Barcode will print this form. Form CF-4220 is to be placed in front of page 1 of Form CF-1040 when filing a paper printed return form.

The numbered lines of the return start after the above area. These lines go across the entire form. The first 17 numbered lines match the federal Form 1040 lines 7 through 22, with the exception of two lines not found on federal Form 1040. The first exception is line 12, S corporation distributions, and the second is line 17, total additions, which is the total of all income except for wages.

Each line of the Common Form has three columns for data. Column one is for data from the taxpayer's federal return. Column 2 is for exclusions and adjustments to federal income tax data (income taxable on the federal return that is not taxable on the city return and/or income that is taxable on the city return that is not taxable on the federal return). Column 3 is the income subject to tax, the difference between the amount from the federal income tax return and the exclusions and adjustments amount.

PRINTING THE COMMON FORM FOR FILING

The Common Form, CF-1040, is to be printed and assembled in order, i.e., CF-1040, page 1, CF-1040, page 2, Schedule TC if needed for a part-year resident, and then the exclusions and adjustments schedules in line number order. **The exclusions and adjustments schedules are not required to be printed on their own page, but may be printed one after the other on the same page or on as many pages as it takes to print them. Print and include with the return only the exclusions and adjustments schedules which contain exclusion and adjustment data.** Following the line schedules should be copies of federal forms and then any supplemental schedules. W-2 forms are to be attached to the first page of the return, CF-1040, page 1.

See Appendix E for a listing of required return attachments. **Failure to attach W-2 forms, schedules and documentation or attaching incomplete schedules and documentation will delay the processing of a return and may result in losses or deductions being disallowed.**

WHO MUST FILE A RETURN

Every individual with taxable income greater than the value of their personal and dependency exemptions must file a tax return. Note: the value of an exemption varies among the different cities. See Appendix D to determine value of an exemption for a specific city. Also, the type of personal exemptions allowed varies by city. See Appendix A to determine the types of personal exemptions allowed by a specific city.

TAXABLE INCOME OF A RESIDENT

Resident taxpayers are required to report the same kinds of taxable income on their city return that they report on their federal return with **EXCEPTION OF THE FOLLOWING NONTAXABLE INCOME:**

1. Social security, pensions and annuities (including disability pensions), Individual Retirement Account (IRA) distributions received after reaching age 59½.
2. Proceeds of insurance where the taxpayer paid policy premiums. (Payments from a health and accident policy paid for by employer are taxable to the same extent taxed under the Internal Revenue Code).
3. Unemployment compensation and supplemental unemployment benefits.
4. Interest from obligations of the United States, the states or subordinate units of government of the states and gains or losses on the sales of obligations of the United States.
5. Military pay of members of the armed forces of the United States, including Reserve and National Guard pay.

6. Michigan Lottery prizes won on or before December 30, 1988. (Michigan lottery prizes won after December 30, 1988 are taxable.)

All cities except Flint and Grand Rapids treat S corporation flow through income or loss as nontaxable income for a resident. However, these cities include in taxable income of a resident the actual distributions received from an S corporation. These are distributions the S corporation reports on Form 1120S, Schedule M-2, Line 7, columns a, b and c, Accumulated Adjustments Account, Other Adjustments Account and Shareholders' Undistributed Taxable Income Previously Taxed (PTI). The resident's share of S corporation distributions are reported to the resident on Schedule K-1 (1120S), line 16d. See instructions for line 12 for more information on reporting of these distributions.

Flint and Grand Rapids include in taxable income the resident's share of an S corporation's flow through income to the same extent and on the same basis the income is taxable under the Internal Revenue Code. See instructions for lines 11 and 12 for more information on this issue.

TAXABLE INCOME OF A NONRESIDENT

The following income of a nonresident is subject to tax:

1. Compensation received for work done or services performed in the city (includes salaries, wages, bonuses, commissions, fees, tips, incentive payments, severance pay, vacation pay and sick pay).
2. Net profits from the operation of an unincorporated business, profession or other activity attributable to business activity conducted in the city, whether or not such business is located in the city.
3. Gains or losses from the sale or exchange of real or tangible personal property located in the city.
4. Net profits from the rental of real or tangible personal property located in the city.
5. Premature distributions from an Individual Retirement Account (IRA) where a deduction was claimed on a current or previous year's city income tax return.
6. Premature distributions from a pension plan attributable to work performed in the city.
7. Deferred compensation earned in the city.

FILING A RESIDENT OR NONRESIDENT RETURN

The Common Form is designed for use by resident, nonresident and part-year resident taxpayers. The differences between using the form as a resident or as a nonresident are the filing status, the different exclusions and adjustments, and the different tax rate.

The resident filing status is used by an individual or an individual and spouse filing a joint return who maintained their primary residence in the taxing city for the entire tax year. The nonresident filing status is used by an individual or an individual and spouse filing a joint return whose primary residence was located outside the taxing city for the entire tax year. The part-year resident filing status is used by an individual or an individual and spouse filing a joint return if the individual and/or spouse changed their primary residence during the year from one inside the taxing city to one outside the taxing city or vice versa.

FILING A PART-YEAR RESIDENT RETURN

Part-year resident filing status is not to be used by full year nonresidents to allocate their income.

A part-year resident must use Schedule TC to report the income and calculate the city's income tax. Schedule TC is laid out similar to Form CF-1040 except it has four columns. The third column of Form CF-1040 is replaced by two columns, one column for reporting income while a resident, and another column for reporting income earned in the city while a nonresident. The tax due in each residency status is calculated on Schedule TC and the total is transferred to the tax due line of Form CF-1040. When entering the tax due from Schedule TC on the tax due line of Form CF-1040, mark (X) the box to indicate Schedule TC was used to calculate the tax due.

DECEASED TAXPAYER

If the individual died before filing a return for 2011, enter deceased in parentheses behind the taxpayer's or spouse's name and enter the date of death in the DOD box on the taxpayer's or spouse's signature line. If filing a joint return as the surviving spouse, write "Filing as a surviving spouse" in the signature area on page 2 of the return form on the same line as you entered the person's date of death.

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If you are filing a return for a deceased taxpayer as a court appointed representative, attach a copy of the certificate that shows your appointment. All others filing a return for a deceased taxpayer must attach a copy of federal Form 1310, or a copy of the death certificate, if the taxpayer or spouse is deceased.

ESTIMATED TAX PAYMENTS FOR YEAR

Estimated tax payments are **REQUIRED** if your city income not subject to withholding will generate an income tax of \$100 or more. The first estimated income tax payment **MUST** be made by April 30, of the tax year and one-fourth (¼) or more of the estimated tax must be paid. The three remaining quarterly estimated tax payments are due June 30 of the tax year, September 30 of the tax year, and January 31 of the following year.

Failure to make required estimated tax payments or underpayment of estimated tax will result in assessment of penalty and interest.

If at any time during the year your income increases to such a level that one hundred dollars or more of tax will be due, estimated tax payments must be filed at that time.

Estimated tax forms are available from the city's income tax department or on the city's website. See Appendix F for mailing address of the specific city.

EXTENSION OF TIME TO FILE

The due date of the annual income tax return may be extended for a period not to exceed six months. Application for an extension must be made and the tentative tax due must be paid (MCL 141.664). Applying for a federal extension does not satisfy the requirement for filing a city extension.

Filing an extension with payment is not a substitute for making estimated tax payments.

AMENDED RETURNS

Amended returns should be filed on the tax return form for the tax year and clearly marked **AMENDED** in the top margin. All supporting schedules should accompany the filing with an explanation for each change. Tax paid or refunds received from the original return should be noted to the left of line 4 of the Payments and Credits schedule. Tax paid should be added and refunds received should be subtracted from other payments with the total entered on line 4 of the Payments and Credits schedule and on page 1, line 24.

If a change on a taxpayer's federal return affects a city's taxable income, an amended return must be filed and the tax due must be paid within 90 days of the change. When the tax due is paid in full, interest and penalty may not be applied to tax due on an amended return filed within 90 days of a final federal tax determination.

LINE BY LINE INSTRUCTIONS, FOR CF-1040, PAGE 1

LINE 1 – WAGES, SALARIES, TIPS ETC.

RESIDENTS

Adjustments and exclusions to wages must be explained in the Excludible Wages, Salaries, Tips, Etc. schedule. **Box 18 of Form W-2 is not to be used in reporting wages taxable to a city.** Wages earned by a resident of a city are taxable regardless of where earned.

Attach W-2 forms showing all wages and tax withheld for the city.

NONRESIDENTS

Adjustments and exclusions to wages must be explained in the Excludible Wages, Salaries, Tips, Etc. schedule. **Box 18 of Form W-2 is not to be used in reporting wages taxable to a city.** A nonresident who worked 100% of the time in a city must report all wages, salaries, tips, sick pay, bonuses, deferred compensation, severance pay and other compensation as taxable income.

A nonresident who performed only part of his or her services for an employer in a city must allocate these wages (Form W-2, box 1) to compute the amount excludible. Use the wage allocation section of the Excludible Wages, Salaries, Tips, Etc. schedule.

A nonresident working totally outside the city for an employer should exclude all wages from this employer on the Excludible Wages, Salaries, Tips, Etc. schedule.

When nonresident compensation reported on Form W-2 includes income earned in one tax year but paid in a subsequent tax year, the compensation is taxable to the same extent and on the same basis

(ratio) their normal earnings for worked performed in the city during the year earned.

All W-2 forms showing income earned in the city and/or tax withheld for the city must be attached to the return form.

NONRESIDENT WAGE ALLOCATION

Wages are normally allocated using the actual number of days or hours worked in and outside the city during the tax year for an employer. A nonresident salesperson paid on a commission basis or other results achieved shall allocate wages based upon the commissions received or other results achieved attributable to efforts expended in the city. A nonresident insurance salesperson paid sales commissions and renewal commissions shall allocate compensation on the following basis: commissions from life, health, accident and vehicle (auto) insurance shall be allocated based upon the location (residence) of the purchaser; commissions from group insurance shall be allocated based upon the location of the group; and commissions from fire and casualty insurance shall be allocated based upon the location of the risk insured. A separate wage allocation must be completed for each employer.

Vacation time, sick time and holidays are not included in total days worked in arriving at the wage allocation percentage. Compensation for vacation time, sick time, holidays, bonuses, severance pay, etc. is taxable on the same ratio as normal earnings of the employee.

PART-YEAR RESIDENTS

The wages of a part-year resident are reported on Schedule TC as follows:

In the first column enter the amount of wages from Federal Form 1040, Form 1040A, Form 1040EZ, etc.

In the second column report the exclusions and adjustments to wages as listed on the Excluded Wages schedule on page 2. The exclusions and adjustments are calculated in the same manner as they are for a resident or a nonresident.

Taxable wages while a resident are reported in the resident column of Schedule TC, and taxable wages while a nonresident are reported in the nonresident column.

LINE 2 – INTEREST

RESIDENTS

Interest income of a resident is taxable except for items noted in the following paragraph.

Exclusions to interest income must be explained in the Excludible Interest Income schedule. Exclusions to interest income include interest from obligations of the United States and, except for Flint and Grand Rapids, flow through interest income from an S corporation. Interest income flowing through from an S corporation is taxable on a Flint or Grand Rapids resident's return unless the interest income is from a federal government obligation.

NONRESIDENTS

Interest income is not taxable to nonresidents. No explanation (Excludible Interest Income schedule) for this exclusion is required as it is automatically excluded.

A nonresident owner of an unincorporated business or profession must include in income subject to tax his distributive share of interest, dividends, and other income from intangibles if such income is directly related to the nature of the business, for example, where one of the functions of the business is to lend money at interest.

PART-YEAR RESIDENTS

The interest income taxable to a part-year resident is the interest income received while a resident. Exclusions of interest income are the same as those in the resident section above. Exclusions of interest income received as a resident must be explained in the Line 2 Detail schedule. The interest income received while a nonresident is totally excludable.

LINE 3 – DIVIDENDS

RESIDENTS

Dividend income of a resident is taxable except for items noted in the following paragraph.

Exclusions to dividend income must be explained in the Excludible Dividend Income schedule. Exclusions to dividend income include dividends from obligations of the United States and, except for Flint and Grand Rapids, flow through dividend income from an S corporation. S corporation flow through dividend income is taxable on

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a Flint or Grand Rapids resident's return unless it is income from a federal government obligation.

NONRESIDENTS

Dividend income is not taxable to nonresidents. No explanation (Excludible Dividend Income schedule) for this exclusion is required.

PART-YEAR RESIDENTS

The dividend income taxable to a part-year resident is the dividend income received while a resident. Exclusions of dividend income are the same as those in the resident section above. Exclusions of dividend income received as a resident must be explained in the Excluded Dividend Income schedule. The dividend income received while a nonresident is totally excludable.

LINE 4 – TAXABLE REFUNDS, CREDITS OR OFFSETS

Refunds, credits or offsets reported as taxable income on the federal return are not taxable to cities. No explanation for this exclusion is required as this income is automatically excluded.

LINE 5 – ALIMONY RECEIVED

RESIDENTS

Alimony received by a resident is taxable income without exception.

NONRESIDENTS

Alimony reported as income on the federal return of a nonresident is totally excludable from tax on the city return. No explanation for this exclusion is required.

PART-YEAR RESIDENTS

Alimony received while a resident is taxable income. Alimony received while a nonresident is excludable.

LINE 6 – BUSINESS INCOME OR (LOSS)

RESIDENTS

A resident's profit or loss from the operation of a business or profession is included in city income as reported on the federal return regardless of where the business is located. There are no exclusions. **Attach a complete copy of federal Schedule C.** Federal rules concerning passive losses are applicable to losses deducted on a city return.

NONRESIDENTS

A nonresident's profit or loss from the operation of a business or profession are included in city income to the extent they result from work done, services rendered or other business activities conducted in the city. The portion of the profit or loss reported on the city return is determined by use of the three factor Business Allocation Formula.

Where no work is done, services rendered or other business activity is conducted in the city, the entire profit or loss is excluded.

Complete the Exclusions and Adjustments to Business Income or (Loss) schedule to exclude profit or loss from the operation of a business or profession.

PART-YEAR RESIDENTS

The resident portion of the net profit or loss from the operation of a business or profession is reported in the resident column of Schedule TC. The resident portion of the net profit or loss of a part-year resident must be calculated on the basis of time the activity was operated while a resident divided by total time operated during the tax year.

The nonresident portion of the net profit or loss made from the operation of a business or profession in the city is reported in the nonresident column of Schedule TC. The nonresident excludable portion of the net profit or loss of a part-year resident must be calculated using the three factor Business Allocation Percentage formula and listed on the Exclusions and Adjustments to Business Income or (Loss) schedule.

A net operating loss carried over from the previous tax year is reported under Other Income on line 16.

LINE 7 – CAPITAL GAIN OR (LOSS)

RESIDENTS

The Uniform City Income Tax Ordinance follows the Internal Revenue Code regarding capital gains. All capital gains realized while a resident of a city are taxable regardless of where the property is located, with the following exceptions:

1. Capital gains on sales of obligations of the United States and subordinate units of government.

2. The portion of the capital gain or loss on property purchased prior to the inception of the city's income tax ordinance that is attributed to the time before inception ordinance.

3. Capital loss carryovers that originated prior to the taxpayer becoming a resident of the city are not deductible.

Capital losses are allowed to the same extent they are allowed under the Internal Revenue Code and limited to \$3,000 per year. Unused net capital losses may be carried over to future tax years. The capital loss carryover for the city may be different from the carryover for federal income tax purposes.

Deferred capital gain income from installment sales and like-kind exchanges are taxable in the year recognized on the taxpayer's federal income tax return.

Except for Flint and Grand Rapids, flow through income or loss from an S corporation reported on Schedule D of a resident is excluded on the Exclusions and Adjustments schedule. **Attach copies of federal Schedule K-1 (Form 1120S).** Do not exclude these items on a Flint or Grand Rapids resident income tax return.

Residents reporting capital gains or losses must **attach a copy of federal Schedule D.**

The excluded capital gains must be explained on the Exclusions and Adjustments to Capital Gain or (Loss) schedule.

NONRESIDENTS

Capital gain or loss of a nonresident is included in taxable income to the extent the gain or loss is from property located in the city.

A capital loss from property located in the city is allowed to the same extent allowed under the Internal Revenue Code. Unused net capital losses may be carried over to future tax years. The capital loss carryover for the city may be different from the carryover for federal income tax purposes.

Deferred capital gain income from installment sales and like-kind exchange of property located in the city are taxable in the year recognized on the taxpayer's federal income tax return.

Flow through income or loss from an S corporation reported on Schedule D of a nonresident is excluded on the Exclusions and Adjustments to Capital Gain or (Loss) schedule. **Attach copies of federal Schedule K-1 (Form 1120S).**

Use the Exclusions and Adjustments to Capital Gain or (Loss) schedule to compute exclusions and adjustments to the capital gain or loss reported on the taxpayer's federal income tax return.

NOTE: A common error on a nonresident return is the failure to complete Exclusions and Adjustments to Capital Gain or (Loss) schedule to exclude the capital loss carryover reported on a nonresident taxpayer's federal income tax return.

PART-YEAR RESIDENTS

Part-year residents must separate the capital gain or loss realized while a resident from those realized while a nonresident. Use the resident column of Schedule TC to report the taxable capital gains realized as a resident, and use the nonresident column to report the taxable capital gains realized from property located in the city as a nonresident. Use the Exclusions and Adjustments to Capital Gain or (Loss) schedule to compute exclusions and adjustments to capital gains reported on the taxpayer's federal income tax return.

LINE 8 – OTHER GAINS AND LOSSES

RESIDENTS

The Uniform City Income Tax Ordinance follows the Internal Revenue Code regarding taxability of other gains and losses. Other gains and losses realized while a resident of the city are taxable regardless of where the property is located except the portion of the gain or loss on property purchased prior to the inception of the city's income tax ordinance.

Deferred other gains from installment sales and like-kind exchanges are taxable in the year recognized on the taxpayer's federal income tax return. Deferred gains must be supported by attaching a copy of federal Form 6252 and/or Form 8824.

Residents reporting other gains and losses must **attach a copy of federal Form 4797.**

Except for Flint and Grand Rapids, flow through income or loss from an S corporation reported on federal Form 4797 of a resident is excluded on the Exclusions and Adjustments to Other Gains or (Losses) schedule. **Attach copies of federal Schedule K-1 (Form 1120S).** Do

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not exclude these items on a Flint or Grand Rapids resident income tax return.

Use the Exclusions and Adjustments to Other Gains or (Losses) schedule to compute exclusions and adjustments to other gains or losses reported on the taxpayer's federal income tax return.

NONRESIDENTS

Other gains and losses of a nonresident are included in taxable income to the extent the gains or losses are from property located in the city.

Deferred other gains and losses from installment sales and like-kind exchanges of property located in the city are taxable in the year recognized on the taxpayer's federal income tax return. Deferred other gains must be supported by attaching a copy of federal Form 6252 and/or Form 8824.

Flow through income or loss from an S corporation reported on federal Form 4797 of a nonresident is excluded on the Exclusions and Adjustments to Other Gains or (Losses) schedule. **Attach copies of federal Schedule K-1 (Form 1120S).** Nonresidents reporting other gains and losses must **attach a copy of federal Form 4797.**

Use the Exclusions and Adjustments to Other Gains or (Losses) schedule to compute exclusions and adjustments to other gains and losses reported on the taxpayer's federal income tax return.

PART-YEAR RESIDENTS

Part-year residents must separate other gains and losses realized while a resident from those realized while a nonresident. Use the resident column of Schedule TC to report the taxable other gains and losses realized as a resident, and use the nonresident column to report the taxable other gains and losses realized as a nonresident. Use the Exclusions and Adjustments to Other Gains or (Losses) schedule to compute exclusions and adjustments to other gains and losses reported on the taxpayer's federal income tax return.

Part-year residents with other gains and losses must **attach a copy of federal Form 4797.**

LINE 9 – TAXABLE IRA DISTRIBUTIONS

ALL INDIVIDUALS

IRA distributions received after age 59 ½ or described by IRC Section 72(t)(2)(A)(iv) are not taxable.

RESIDENTS

Premature IRA distributions (those reported on Form 1099-R, box 7 distribution code 1) and IRA distributions made to a decedent's beneficiary other than the decedent's spouse (Form 1099-R, Box 7, distribution code 4) are taxable. All other IRA distributions are nontaxable and should be excluded using the Exclusions and Adjustments to IRA Distributions schedule.

NONRESIDENTS

That portion of a premature IRA distribution that was deducted from a city's taxable income in the current or a prior tax year (those reported on Form 1099-R, box 7, distribution code 1) are taxable to a nonresident. All other IRA distributions are nontaxable and should be excluded using the Exclusions and Adjustments to IRA Distributions schedule.

PART-YEAR RESIDENTS

Premature IRA distributions received while a resident are taxable and the portion of a premature IRA distribution that was deducted from a city's taxable income in the current or a prior tax year (those reported on Form 1099-R, box 7, distribution code 1) are taxable to a nonresident.

LINE 10 – TAXABLE PENSION DISTRIBUTIONS

RESIDENTS, NONRESIDENTS AND PART-YEAR RESIDENTS

Qualifying pension and retirement benefits included as taxable income on the federal return may be excluded from income on the city return. Premature pension plan distributions (those received prior to qualifying for retirement) are taxable.

Pension and retirement benefits qualifying for exclusion on the city return include benefits received from the following:

1. Pension plans that define eligibility for retirement and set contribution and benefit amounts in advance;
2. Qualified retirement plans for the self-employed;
3. Distributions from a 401(k) or 403(b) plan attributable to employer contributions or attributable to employee contributions to the extent they result in matching contributions by the employer;
4. IRA distributions received after age 59 ½ or described by Section 72(t)(2)(A)(iv) of the IRC;

5. Benefits from any of the previous plans received on account of disability or as a surviving spouse if the decedent qualified for the exclusion at the time of death;
6. Benefits paid to a senior citizen (age 65 or older) from a retirement annuity paid over the life of the annuitant (as opposed to a specified number of years).

A taxpayer may not exclude amounts received from deferred compensation plans that let the employee set the amount to be put aside and do not set retirement age or requirements for years of service. These plans include, but are not limited to: plans under Sections 401(k), 457 and 403(b) of the Internal Revenue Code (IRC); amounts received before the recipient could retire under the plan provisions, including amounts paid on separation, withdrawal or discontinuance of the plan; and amounts received as early retirement incentives, unless the incentives were paid from a pension trust.

All exclusions and adjustments to pension and annuity income taxable on the federal return must be explained in the Exclusions and Adjustments to Pensions and Annuities schedule.

LINE 11 – RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, ESTATES, TRUSTS, ETC.

RESIDENTS

Flint and Grand Rapids Residents

All income reported on federal Schedule E by a resident of Flint or Grand Rapids is taxable.

All Other Michigan Cities

All income reported on federal Schedule E by a resident of the city is taxable on the city return except for flow through income from an S corporation. **Attach copies of federal Schedule E, Form K-1 (1065) and Form 8582.** See instructions for line 12 for reporting S corporation distributions received by a resident.

A resident must include as taxable all income from an estate or trust. This income must be included regardless of the location of the estate or trust, or the location of property it owns.

S corporation flow through income or loss reported on Schedule E of a resident is excluded on the Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S corporations, Trusts, Etc. schedule. **Attach copies of federal Schedule K-1 (Form 1120S).**

All exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, trusts, etc. reported on the federal return must be explained in the Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S corporations, Trusts, Etc. schedule.

NONRESIDENTS

A nonresident must include in taxable income on their city return all income reported on federal Schedule E that comes from business activity in the city or property located in the city.

All income of a nonresident reported on federal Schedule E that comes from business activity or property located outside the city is to be excluded on the Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S corporations, Trusts, Etc. schedule.

S corporation flow through income or loss reported on Schedule E of a nonresident is excluded on the Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S corporations, Trusts, Etc. schedule.

A nonresident's income from estates and trusts is totally excluded using the Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S corporations, Trusts, Etc. schedule. When an estate or trust has taxable income in a city, the estate or trust must file a return and remit the tax due on distributions to nonresidents and on undistributed taxable income.

PART-YEAR RESIDENTS

A part-year resident reports the income while a resident using the resident instructions and the income while a nonresident using the nonresident instructions. List the excluded income on the Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S corporations, Trusts, Etc. schedule.

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LINE 12 – S CORPORATION DISTRIBUTIONS

For all cities except Flint and Grand Rapids, exclude all items of S corporation flow through income or loss on the city return. **Except for Flint and Grand Rapids, S corporation gains are not taxable and losses are not deductible on a city income tax return.** All corporations, including S corporations, “doing business” in a city levying an income tax under the Uniform City Income Tax Ordinance are required to file a city corporation income tax return.

RESIDENTS

For all cities except Flint and Grand Rapids, S corporation distributions received by a resident from the corporation’s Accumulated Adjustments Account, Other Adjustments Account and/or the Shareholder’s Undistributed Taxable Income Previously Taxed Account (federal Form 1120S, Schedule M-2, line 7) are income on a city return and are to be reported on this line. These distributions are found on federal Schedule K-1 (1120), line 20. Report these distributions on the Adjustments for Subchapter S Corporation Distributions schedule. Also **attach copies of federal Schedule K-1 (Form 1120S).**

NONRESIDENTS

None of these distributions are taxable to a nonresident.

PART-YEAR RESIDENTS

For all cities except Flint and Grand Rapids, S corporation distributions received while a resident must be included in adjustments and reported as taxable income. S corporation distributions received while a nonresident need not be listed as an adjustment as they are not taxable income.

LINE 13 – FARM INCOME OR (LOSS)

RESIDENTS

A resident’s profit or loss from the operation of a farm is included in city income as reported on their federal return regardless of where the farm is located. There are no exclusions. **Attach a complete copy of federal Schedule F.**

NONRESIDENTS

A nonresident’s profit or loss from a farm are included in city income to the extent the profit or loss results from work done, services rendered or other activities conducted in the city. The portion of the profit or loss reported on the city return is determined by use of the three factor Farm Allocation Formula.

Where no work is done, services rendered or other business activity is conducted in the city, the entire farm profit or loss is excluded.

Complete the Exclusions and Adjustments to Farm Income schedule to exclude profit or loss from the operation of a farm.

PART-YEAR RESIDENTS

The resident portion of the net profit or loss from a farm is reported in the resident column of Schedule TC. The resident portion of the net profit or loss of a part-year resident must be calculated on the basis of time the activity was operated while a resident divided by total time operated during the tax year.

The nonresident portion of the net profit or loss from a farm in the city is reported in the nonresident column of Schedule TC. The nonresident excludable portion of the net profit or loss of a part-year resident must be calculated using the three factor Farm Allocation Formula and listed on the Exclusions and Adjustments to Farm Income or (Loss) schedule.

LINE 14 – UNEMPLOYMENT COMPENSATION

Unemployment reported as taxable income on the federal return is not taxable on a city return. No explanation for this exclusion is required as this income is automatically excluded.

LINE 15 – SOCIAL SECURITY BENEFITS

Social security benefits reported as taxable income on the federal return are not taxable on a city return. No explanation for this exclusion is required as this income is automatically excluded.

LINE 16 – OTHER INCOME

Do not use this line to exclude, adjust or allocate income reported on previous lines; use the schedule for the line on which the income is reported to exclude or adjust reported income.

RESIDENTS

Other income reported on the federal return of a resident is taxable on the city return except for other income from recoveries related to federal

itemized deductions from prior tax years and jury duty pay turned over to your employer. A net operating loss carryover from the previous tax year is reported on this line. Use the Exclusions and Adjustments to Other Income schedule to document exclusions and adjustments to other income.

NONRESIDENTS

The other income of a nonresident is taxable on a city return if it is from work performed or other activities conducted in the city. A net operating loss carryover from the previous tax year is reported on this line. Use the Exclusions and Adjustments to Other Income schedule to document exclusions and adjustment to other income.

PART-YEAR RESIDENTS

The resident portion of other income is reported in the resident column of Schedule TC. The resident portion of other income of a part-year resident must be calculated on the basis of date received. The resident excludable portion of a part-year resident’s other income is listed and explained on the Exclusions and Adjustments to Other Income schedule.

The nonresident portion of other income from activities conducted in the city is reported in the nonresident column of Schedule TC. The nonresident excludable portion of a part-year resident’s other income is listed and explained on the Exclusions and Adjustments to Other Income schedule.

LINE 17 – TOTAL ADDITIONS

Add lines 2 through 16 of each column. Enter the amounts on line 17.

LINE 18 – TOTAL INCOME

Add lines 1 through 16 of each column. Enter the amounts on line 18.

LINE 19 – TOTAL DEDUCTIONS

Enter total from line 7 of the Deductions schedule located on page 2.

LINE 20 – TOTAL INCOME AFTER DEDUCTIONS

Subtract line 19 (Total deductions) from line 18 (Total income) and enter the difference on line 20.

LINE 21 – EXEMPTIONS

Enter, on line 21a, the total number of exemptions from page 2, Exemptions schedule, line 1h; multiply line 21a by the value of the city’s exemption; and enter the product on line 21b.

LINE 22 – TOTAL INCOME SUBJECT TO TAX

Subtract line 21b (Exemptions) from line 20 (Total Income after Deductions) and enter the remainder on line 22. The amount cannot be less than zero.

LINE 23 – INCOME TAX

Multiply line 22 by the tax rate for the city and enter the amount on line 23b. Refer to Appendix D for tax rates for the various cities.

If Schedule TC is used to compute the income tax, do not complete lines 1 through 22 of this return. Enter the tax from Schedule TC, line 23d, on line 23b, and mark (X) box 23a to indicate the tax was computed on Schedule TC.

LINE 24 – TOTAL PAYMENTS AND CREDITS

Enter the total from line 4 of the Payments and Credits schedule on page 2.

LINE 25 – ESTIMATED TAX OR LATE PAYMENT INTEREST AND PENALTY

If the taxpayer failed to pay or underpaid estimated tax and/or tax is due and the return is being filed late, compute the interest and penalty due. Form CF-2210 may be used for this purpose. Enter the interest on line 25a, penalty on line 25b and the total interest and penalty on line 25c.

LINE 26 – TAX DUE

If the tax due on line 23b plus interest and penalty reported on line 25c exceeds the total payments and credits on line 24, enter the difference, the tax due, on line 26. **The tax is due when the return is filed.**

To make payment via direct withdrawal, see instructions for line 31.

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To pay via check or money order, make the check or money order payable to CITY TREASURER for the specific city, and mail the payment with the return to the city. See Appendix F for the mailing address of the specific city.

If the return is received prior to the due date and the payment is processed after the due date, the payment is considered received on the date the return is received or the date of the postmark on the envelope containing the return.

IMPORTANT: If your 2012 income not subject to withholding is expected to generate tax due of \$100 or more, you must make quarterly estimated income tax payments for 2012. The first quarterly payment for 2012, totaling at least one-fourth (¼) of the estimated tax for 2012, is due on April 30, 2012. The three remaining quarterly payments are due last the day of June 2012, September 2012 and January 2013. You may pay the entire amount of estimated tax with the first quarterly payment. You may amend your estimate at the time of making any quarterly payment.

Failure to make required estimated tax payments or underpayment of estimated tax will result in assessment of penalty and interest.

LINE 27 – OVERPAYMENT

If the total payments and credits on line 24 exceed tax on line 23b plus the total interest and penalty on line 25c, enter the amount of the overpayment on line 27. Use lines 28 through 31 to indicate how the overpayment is to be distributed and whether any refund is to be made via direct deposit.

LINE 28 – DONATIONS

Eleven of the cities accepting the Common Form allow taxpayers to donate all or a part of their overpayment. Some cities have more than one donation option and allow taxpayers to split the donations between options, and some cities require taxpayers to pick only one donation option. See Appendix C for a list of the cities accepting donations and the donation options for each city.

There are three donation boxes on line 28 (see Appendix C). To donate to the first listed option for a city, enter the amount to be donated into Donation box 28a; to donate to the second listed option, enter the amount to be donated into Donation box 28b; to donate to the third listed option, enter the amount to be donated into Donation box 28c. Enter the total of the donations on line 28d.

LINE 29 – CREDIT FORWARD

Enter on line 29 the amount of the overpayment to be credited as a payment against the next year's tax.

LINE 30 – REFUND

Enter on line 30 the amount of the overpayment to be refunded. If the taxpayer wants the refund to be made via direct deposit, see instructions for line 31 for details on entering the bank account data. Otherwise, a paper check will be issued.

LINE 31 – BANK ACCOUNT DATA FOR DIRECT DEPOSIT REFUND OR DIRECT DEBIT PAYMENT

DIRECT DEPOSIT REFUND ELECTION: See Appendix H for a list of the cities allowing direct deposit refunds. A taxpayer electing to receive a direct deposit refund must complete line 31 by placing a mark (X) in box 31a (Refund – Direct Deposit); entering the bank routing number on line 31c; entering the bank account number on line 31d; and marking (X) the box on line 31e indicating the type of account, checking or saving.

DIRECT WITHDRAWAL PAYMENT OF TAX DUE: See Appendix H for a list of the cities allowing direct withdrawal (direct debit) payment of tax due. A taxpayer electing to pay tax due via direct withdrawal (direct debit) must complete line 31 by: placing a mark (X) in box 31b (Pay tax due (direct withdrawal)); entering the bank routing number on line 31c; entering the bank account number on line 31d; and marking (X) the box on line 31e for the type of account, checking or savings. It may take a few weeks to process a return after it is filed.

LINE BY LINE INSTRUCTIONS, FOR CF-1040, PAGE 2

EXEMPTIONS SCHEDULE

All taxpayers must complete the Exemptions schedule. An individual taxpayer is allowed to claim the personal and dependency exemptions allowed under rules for determining exemptions and dependents as provided in the Internal Revenue Code. Additional personal exemptions may be allowed by a specific city for a taxpayer or spouse who is 65 years old or older, blind, deaf or disabled. See Appendix A to determine the types of personal exemptions allowed by a specific city.

Most cities allow an individual to claim a personal exemption even if they can be claimed as a dependent on another taxpayer's return. See Appendix A for information on cities that do not.

The value of an exemption varies by city. See Appendix D to determine value of an exemption for a specific city.

On line 1a for the taxpayer, and line 1b for the spouse, if a joint return, enter the date of birth and mark (X) the box for each specific personal exemption claimed. Enter the total number of boxes checked on line 1e.

On line 1c, mark the box if the taxpayer can be claimed as a dependent on another person's tax return.

On the line 1d, complete the information for dependent children and then list other dependents. For each dependency exemption claimed, enter the dependent's first and last name, Social Security number, relationship and date of birth.

On line 1f, enter the number of dependent children listed on line 1d.

On line 1g, enter the number of other dependents listed on line 1d.

Add the numbers on lines 1e, 1f and 1g and enter on line 1h; also enter the total number of exemptions on page 1, line 21a.

EXCLUDED WAGES SCHEDULE

Data to complete the Excluded Wages schedule comes directly from lines 1, 5 and 6 of the separate Excludible Wages, Salaries, Tips, Etc. schedule. Taxpayers claiming wages excluded from tax must complete the Excludible Wages, Salaries, Tips, Etc. schedule and attach it to their return.

Failure to properly complete these two schedules will result in significant delays in processing the return and taxpayers will be required to file a complete schedule.

DEDUCTIONS SCHEDULE

Deductions are limited to the extent they are applicable to income taxable under the city's income tax ordinance. A part-year resident must allocate deductions the same way related income is allocated.

IRA DEDUCTION

Deductions Schedule, Form CF-1040, page 2, line 1

Contributions to an Individual Retirement Account are deductible to the same extent deductible under the Internal Revenue Code. **Attach page 1 of federal return and evidence of contribution.** a copy of receipt for IRA contribution, a copy of federal Form 5498, a copy of a cancelled check that clearly indicates it is for an IRA contribution, etc.

Contributions to a Roth IRA are not deductible.

A nonresident's IRA deduction is allowable on the same basis the related earned income is taxable by the city.

Use the IRA Deduction worksheet to compute the allowable IRA deduction. A nonresident's IRA deduction is limited to the percentage city earned income (wages) is to total federal earned income. The rules controlling IRA deductions on this return are the same as under the Internal Revenue Code.

SELF-EMPLOYED SEP, SIMPLE AND QUALIFIED RETIREMENT PLAN DEDUCTION

Deductions Schedule, Form CF-1040, page 2, line 2

Contributions of a self-employed individual to a SEP, SIMPLE and other qualified retirement plan are deductible to the same extent deductible under the Internal Revenue Code. **Attach page 1 of federal return and evidence of contribution.**

A self employed nonresident's retirement plan contributions are deductible at the same percentage the related income is taxable.

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EMPLOYEE BUSINESS EXPENSE DEDUCTION

Deductions Schedule, Form CF-1040, page 2, line 3

Employee business expenses are an allowable deduction only when incurred in the performance of service for an employer and only to the extent not reimbursed by the employer. Meal expenses are not subject to the reductions and limitations of the Internal Revenue Code. Under the Uniform City Income Tax Ordinance to be deductible, meals must be incurred while away from home overnight on business.

BUSINESS EXPENSES ARE LIMITED TO THE FOLLOWING:

1. Expenses of transportation (but not transportation to and from work).
2. Expenses of travel, meals and lodging while away from home overnight on business for an employer.
3. Expenses incurred as an "outside salesperson" away from the employer's place of business. This does not include a driver-salesperson whose primary duty is service and delivery).
4. Expenses reimbursed under an expense account or other arrangement with your employer, if the reimbursement has been included in reported gross earnings.

IMPORTANT: Business expenses claimed on line 4 of federal Form 2106 are not an allowable deduction on the city return unless the taxpayer qualifies as an outside salesperson.

Complete the Employee Business Expense Deduction worksheet, Form CF-2106, attach a copy of federal Form 2106 or a list of employee business expenses to support the claimed Employee Business Expense deduction.

MOVING EXPENSE DEDUCTION

Deductions Schedule, Form CF-1040, page 2, line 4

Moving expenses for moving into the area of a city are deductible to the same extent deductible under the Internal Revenue Code. Moving must be related to starting work in a new location. **Attach a copy of Moving Expense Deduction worksheet, Form CF-3903, federal Form 3903 or a list of moving expenses including the distance in miles from where you moved.**

A nonresident's moving expense deduction is allowable on the same basis the related income is taxable by the city.

ALIMONY PAID DEDUCTION

Deductions Schedule, Form CF-1040, page 2, line 5

Alimony, separate maintenance payments and principal sums payable in installments (to the extent included in the spouse's or former spouse's adjusted gross income under the federal Internal Revenue Code) and deducted on the federal return are deductible. Child support is not deductible. **Attach a copy of page 1 of your federal return.** Nonresidents and part-year residents claiming an alimony deduction should attach a copy of the Alimony Deduction worksheet. See worksheet for limits on a nonresident's alimony deduction.

RENAISSANCE ZONE DEDUCTION

Deductions Schedule, Form CF-1040, page 2, line 6

See Appendix B for cities with Renaissance Zones that allow the Renaissance Zone Deduction.

A Renaissance Zone deduction may be claimed by a qualified resident domiciled in a Renaissance Zone, an individual with income from rental real estate located in a Renaissance Zone and an individual proprietor or a partner in a partnership that has business activity within a Renaissance Zone.

Individuals who qualify for the deduction **must attach Schedule RZ** to their return to claim the deduction. Residents are not qualified to claim the deduction until they have been domiciled in a Renaissance Zone for 183 consecutive days. Individuals are not qualified to claim the Renaissance Zone deduction if they are delinquent for any Michigan or city taxes. A city income tax return must be filed to qualify for, and claim, this deduction. Contact the Income Tax Department to request Schedule RZ. Some cities provide the form on their website.

The Renaissance Zone deduction is phased out during the final three years of Renaissance Zone's designation. The phase out percentages are: 25% for the tax year that is two years before the final year of designation; 50% for the tax year immediately preceding the final year of designation; and 75% for the final year of designation.

TOTAL DEDUCTIONS

Deductions Schedule, Form CF-1040, page 2, line 7

Add the deductions listed on lines 1 through 6 of the Deductions schedule, enter the total on line 7 and also on Form CF-1040, page 1, line 19.

PAYMENTS AND CREDITS SCHEDULE

TAX WITHHELD

Payments and Credits Schedule, Form CF-1040, page 2, line 1

On line 1 enter the amount of the city's tax withheld as shown on your W-2 forms. **A copy of your W-2 form clearly identifying the city as the locality in box 20 and the amount of tax withheld in box 19 must be submitted with your return before credit can be allowed for the city's tax withheld.**

ESTIMATED TAX PAYMENTS

Payments and Credits Schedule, Form CF-1040, page 2, line 2

On line 2, enter the total of the following: the estimated tax paid, the tax paid with an extension and the prior year's credit forward.

CREDIT FOR TAX PAID TO ANOTHER CITY AND TAX PAID BY A PARTNERSHIP

Payments and Credits Schedule, Form CF-1040, page 2, line 3

On line 3 enter the credit claimed for tax paid to another city. A resident subject to income tax in another city may claim a credit for the net amount paid to the other city on income that is taxable by both cities. This credit may not exceed the tax that a nonresident of the taxing city would pay on the same amount of income. Report only the amount you actually paid to another city, not the amount withheld. **You must attach a copy of the city income tax return you filed with the other city to receive this credit.**

Also include on line 3 the income tax paid in your behalf by a partnership. If claiming a credit for tax paid by a partnership or tax option corporation (see next paragraph), complete and attach a copy of the Credit for Tax Paid to Another City and Tax Paid by a Partnership worksheet to document the credits claimed.

Flint and Grand Rapids residents reporting and paying income tax on flow through income from a tax option corporation (S corporation) may claim a credit for their proportionate share of income tax paid by the corporation to a Michigan city. This credit for tax paid by a tax option corporation may not exceed the amount of income tax that a corporation would pay if the income was taxable in Grand Rapids.

TOTAL PAYMENTS AND CREDITS

Payments and Credits Schedule, Form CF-1040, page 2, line 4

Add the payments and credits listed on lines 1 through 3 of the Payments and Credits schedule and enter the total on line 4. Also enter the total payments and credits on page 1, line 24.

ADDRESS SCHEDULE

If more than one principal residence (domicile) was maintained during the tax year by the taxpayer or spouse the Address schedule (Form CF1040, page 2) must be completed. On the schedule list each complete principal residence address, mark whether the address was for the taxpayer (T), spouse (S) or both (B) the taxpayer and spouse and enter the beginning and ending dates of residence for each address listed. Start by listing the address used on last year's return.

THIRD PARTY DESIGNEE

A taxpayer wishing to allow a friend, family member or any other person to discuss the tax return data with the Income Tax Department of the taxing city, may mark the "Yes" box in the "Third party designee" area of the return and enter the designee's name, phone number and any five digits the designee chooses for a personal identification number (PIN). To designate the preparer who signed the return as your designee, enter "Preparer" in the space for the designee's name.

If the "Yes" box is checked, the taxpayer and spouse, if filing a joint return, are authorizing the Income Tax Department of the taxing city to

2011 INSTRUCTIONS FOR FORM CF-1040, COMMON FORM (MICHIGAN CITIES)

call the designee to answer any questions that may arise during the processing of the return. Also, the designee is authorized to give the Income Tax Department of the taxing city any information that is missing from the return; call the Income Tax Department for information about the processing of the return or the status of any related refund or payments; receive copies of notices or transcripts related to the return on request; and respond to notices about math errors, offsets and return preparation.

SIGNING THE RETURN

The taxpayer must sign and date the return and the return must be received by the Income Tax Department of the taxing city for it to be a valid return. If the return is filed joint with the spouse, both the taxpayer and spouse must sign and date the return.

PREPARER'S SIGNATURE

If someone other than the taxpayer or spouse prepared the return, they are required to sign and date the return and provide their address and telephone number.

NACTP NUMBER OF SOFTWARE

If a computer software package was used to prepare a return, the four digit NACTP number of the software is to be entered in the box in the lower right hand corner of the preparer signature area.

DISCLAIMER NOTICE

These instructions are interpretations of the Uniform City Income Tax Ordinance, MCLA 141.601 et seq. The specific city's ordinance will prevail in any disagreement between these instructions and the ordinance.

PROBLEMS NOTED IN PREVIOUS YEARS

- Failure to print and attach page 2 of the form.
- Failure to attach the exclusion and adjustment schedules supporting exclusions or adjustments to income reported on the federal return.
- Failure to attach the Excludible Wage, Salaries, Tips, Etc. schedule when wages were reported as excludible.
- **Failure to attach W-2 forms supporting taxable wages and the city tax withheld.**
- Failure to report wages or excluding wages of a nonresident earned in the city (taxable income) where the W-2 form shows the employer's address outside of the city and requesting a refund of the tax withheld without explanation.
- Failure to include all necessary data on the Excludible Wages, etc. schedule on nonresident and part-year resident returns: ***the address of the actual work location*** of the taxpayer or spouse; ***the dates of employment*** with the employer and ***the reason why the excluded wages are excludible***. (The result of not properly listing the taxpayer's work location is: the wages earned in the city are not allocated to the city; the wages are not reported as taxable wages; the taxpayer reports an overpayment of tax; and the taxpayer requests a refund of the tax withheld on the unreported wages.)
- Incorrect federal employer identification number entered in Form W-2 data. When entering Form W-2 data, **preparers are required to enter the employer's FEIN as reported on Form W-2; many employers change FEIN's during the year for various reasons.**
- Incorrect social security number entered in Form W-2 data. **When entering Form W-2 data, preparers are required to enter the SSN as reported on the Form W-2.**
- Failure to exclude or adjust, on nonresident returns, the capital loss on property located outside the taxing city. (CF-1040, line 7, and the Exclusions and Adjustments to Capital Gain or (loss) schedule.)
- Improper calculation of the IRA deduction on nonresident returns for a taxpayer with earned income in and outside the city See the IRA Deduction worksheet.
- Improper allocation of income. Line 16, Other Income, should not be used to exclude non-taxable income reported on other lines.
- On Schedule TC, the allocation and flow of wages and all other income to the resident and nonresident income columns. Many part-year resident returns report 100% of the wages in the nonresident column and no wages in the resident column. Wages and all other income items are to be allocated based upon the income earned while a resident, the income earned in the taxing city while a nonresident and the excludable income earned outside the taxing city while a nonresident.
- On Schedule TC, Part-Year Resident Tax Calculation, many returns are received with tax calculation errors. Namely, use of the nonresident tax rate for calculating the tax due while a resident and while a nonresident. When using Schedule TC, lines 1 through 22 of Form CF-1040 should remain blank; line 23b, Tax due, should report the tax as calculated on Schedule TC; and a mark (X) should be entered in box 23a to indicate tax calculated on Schedule TC.
- On part-year resident returns taxpayers who moved out file incorrectly as nonresidents. They should be filing as part-year residents and using Schedule TC to allocate their income and calculate their income tax.
- Improper addressing is a big problem on 2D bar coded and e-filed returns. For additional information about proper addressing, refer to the US Post Office Publication 28 found on the internet at: <http://pe.usps.gov/cpim/ftp/pubs/Pub28/pub28.pdf>. To help alleviate this addressing problem, an address2 area has been added to Form CF-1040, page 1. Data entry and conversion of a taxpayer's address must meet US Postal Specifications. Standard postal abbreviations may be used. Post Office Box addresses are not allowed unless the post office does not deliver mail to the taxpayer's home (see federal Form 1040 Instructions). See following examples:

For most addresses the format is as follows:

Number, street (including directionals), apartment, unit or suite:

1245 E Any Street NW Apt #2A
Anytown, MI 49501

For a post office box address the format is as follows:

1245 E Any Street NW Apt #2A
PO Box 1123
Anytown, MI 49501

For an in care of (C/O) address the format is as follows:

C/O John Doe
1245 E Any Street NW Apt #2A
Anytown, MI 49503

For a foreign address the format is as follows:

1245 E Any Street NW Apt #2A
Sioux Lookout ON P1T 1A1
Canada

2011 INSTRUCTIONS FOR FORM CF-1040, COMMON FORM (MICHIGAN CITIES)

COMMON CITY INCOME TAX FORM, CF-1040

Revised: 10/11/2011

APPENDIX A

Exemptions Allowed

City Name	Regular	65 & over	Blind	Deaf	Perm. Disabled
ALBION	X	X			
BATTLE CREEK	X	X	X	X	X
BIG RAPIDS	X				
FLINT	X	X	X	X	X
GRAND RAPIDS	X	X	X		
GRAYLING	X	X	X		X
HAMTRAMCK	X	X	X	X	X
HIGHLAND PARK	X	X			
IONIA	X	X	X	X	X
JACKSON	X	X	X		X
LANSING	X	X	X	X	X
LAPEER	X	X	X	X	X
MUSKEGON	X	X	X	X	X
MUSKEGON HEIGHTS	X	X	X	X	X
PONTIAC	X	X	X		
PORTLAND	X	X	X	X	X
SAGINAW	X	X	X		
SPRINGFIELD	X	X	X	X	X
WALKER	X	X	X		

All cities listed above except Albion, Big Rapids, Highland Park and Pontiac allow a taxpayer or spouse to claim a personal exemption even though they may be claimed as a dependent on another person's income tax return.

Albion, Big Rapids, Highland Park and Pontiac do not allow a taxpayer to claim a personal exemption if the taxpayer is claimed as an exemption by another taxpayer on that city's return. No tax is due on an Albion, Big Rapids, Highland Park or Pontiac return for a taxpayer with less than \$600 of income.

2011 INSTRUCTIONS FOR FORM CF-1040, COMMON FORM (MICHIGAN CITIES)

COMMON CITY INCOME TAX FORM, CF-1040

Revised: 10/21/2011

APPENDIX B

Cities with Renaissance Zones

City Name	Renaissance Zone(s)	Start Year and Duration of Renaissance
ALBION	No	
BATTLE CREEK	Yes	2001 (duration of 15 years)
BIG RAPIDS	No	
FLINT	Yes	1997 (duration of 15 years) (some designations extended)
GRAND RAPIDS	Yes	1997 (duration of 15 years) 2003 (duration of 15 years) and others of various durations
GRAYLING	No	
HAMTRAMCK	No	
HIGHLAND PARK	No	
IONIA	No	
JACKSON	Yes	1997 (duration of 15 years)
LANSING	Yes (Now Expired)	1997 (duration of 12 years) Expired 12/31/2008
LAPEER	No	
MUSKEGON	Yes	2002 (duration of 12 years)
MUSKEGON HEIGHTS	Yes	2000 & 2001 (duration of 12 years for both)
PONTIAC	No	
PORTLAND	No	
SAGINAW	Yes	1997 (extended in 2000, 15 year duration) 2000, 2001, 2002, 2003 & 2008 (duration of 15 years for all)
SPRINGFIELD	No	
WALKER	No	

There is no easy way to determine if a taxpayer is a resident or located in a Renaissance Zone. It is also not easy to determine the time frame of the Renaissance Zone designation for a particular piece of real property. Most cities with one or more Renaissance Zones have sent letters to taxpayers and businesses located in the Renaissance Zones. Property owners will have a property tax bill that notes the Renaissance Zone designation for the tax year. A resident renter domiciled in a Renaissance Zone may not have any documentation of the Renaissance Zone designation for their residence (domicile) and their mailing address may not be the same as the property address in the city's Assessor's records.

The Renaissance Zone deduction is phased out in the last three years the property is designated as a Renaissance Zone. The phase out is 25% in the third to last year, 50% in the second to last year and 75% in the last year. No deduction is allowed after the last year of designation as a Renaissance Zone.

Under the Michigan Renaissance Zone Act (MCL 125.1651 et. seq.), qualified local governmental units were able to request the State of Michigan to designate specific geographic areas as Renaissance Zones for a set period of time not to exceed 15 years. The Renaissance Zone act was amended at various times to allow for: Extensions of the duration of the of property in the zone; additions to the existing Renaissance Zones; additional Renaissance Zones; Agricultural Processing Renaissance Zones; Forest Products Processing Renaissance Zones; Renewable Energy Renaissance Zones; and Tool and Die Recovery Zones.

For example:

Grand Rapids Renaissance Zones:

In 1996, six geographic areas were designated as Renaissance Zones for a duration of 15 years starting on 1/1/1997 and ending on 12/31/2011.

In 2000, additions were made to the geographic Renaissance Zones the additions having a duration of duration of 11 years starting on 1/1/2001 and ending on 12/31/2011.

Continued on next page

2011 INSTRUCTIONS FOR FORM CF-1040, COMMON FORM (MICHIGAN CITIES)

APPENDIX B (continued)

Cities with Renaissance Zones

In 2001, additions were made to the geographic Renaissance Zones. These additions have a duration of 10 years starting on 1/1/2002 and ending on 12/31/2011.

In 2002, additions were made to the geographic Renaissance Zones. Some of thees additions have a duration of 9 years starting on 1/1/2003 and ending on 12/31/2011 and others have a duration of duration of 15 years starting on 1/1/2003 and ending on 12/31/2017.

In 2002, an Agricultural Producing Renaissance Zone was added with a duration of 15 years starting on 1/1/2003 and ending on 12/31/2017.

In 2007, additions were made to the geographic Renaissance Zones. These additions have a duration of 5 years starting on 1/1/2008 and ending on 12/31/2013.

In 2008, additions were made to the geographic Renaissance Zones. These additions have a duration of 15 years starting on 1/1/2009 and ending on 12/31/2023.

In 2009, additions were made to the geographic Renaissance Zones. These additions have a duration of 15 years starting on 1/1/2010 and ending on 12/31/2024.

All additions made to Grand Rapids Renaissance Zones after the initial designations in 1996 were related to nonresidential property.

Lansing Renaissance Zones:

In 1996, geographic areas were designated as Renaissance Zones. These zones have a duration of 12 years starting on 1/1/1997 and ending on 12/31/2008.

Muskegon Renaissance Zones:

In 2001, geographic areas were designated as Renaissance Zones. These additions have a duration of 12 years starting on 1/1/2002 and ending on 12/31/2013.

2011 INSTRUCTIONS FOR FORM CF-1040, COMMON FORM (MICHIGAN CITIES)

COMMON CITY INCOME TAX FORM, CF-1040

Revised 10/21/2011

APPENDIX C

Donation of Overpayment

City Name	Donations Allowed
ALBION	a. City of Albion
BATTLE CREEK	None
BIG RAPIDS (1)	a. Community Library b. Community Pool
FLINT	None
GRAND RAPIDS (2)	a. American Flags for Veterans Graves in Grand Rapids b. Grand Rapids Children's Fund c. Parks Fund
GRAYLING	None
HAMTRAMCK	a. City of Hamtramck
HIGHLAND PARK	None
IONIA (1)	a. Ionia Community Library b. Ionia Theater c. Youth Recreation
JACKSON	a. Parks and Recreation Fund
LANSING (5)	a. Police Problem Solving b. Hope Scholarship c. Homeless Assistance
LAPEER	None
MUSKEGON (4)	a. Muskegon Summer Celebration Fireworks b. Veterans' Memorial Park c. Lakeshore Trail Improvements
MUSKEGON HEIGHTS	a. Street Improvements
PONTIAC	a. City of Pontiac
PORTLAND	None
SAGINAW	a. Fireworks
SPRINGFIELD	None
WALKER (3)	a. Comstock Park Education Foundation b. Grandville Education Foundation c. Kenowa Hills Education Foundation

- (1) Big Rapids & Ionia: A taxpayer may elect to donate all or part of their overpayment to any of the listed recipients.
- (2) Grand Rapids: A taxpayer may elect to donate all or part of their overpayment to any of the listed city funds.
- (3) Walker: A taxpayer may elect to donate their entire overpayment to one of the education foundations listed.
- (4) Muskegon: A taxpayer may elect to donate any portion or all of their overpayment to any one of the listed recipients.
- (5) Lansing: A taxpayer may elect to donate any portion or all of their overpayment to any one of the listed recipients.

COMMON CITY INCOME TAX FORM, CF-1040

Revised: 10/21/2011

APPENDIX D

Exemption Amount and Tax Rates for Tax Year 2011

City Name	Effective Date	Exemption Amount	Exemption Prorated for part-year residency	Tax Rates	
				Resident	Non-Resident
ALBION	1/1/1972	\$600	No	1.00%	0.50%
BATTLE CREEK	7/1/1967	\$750	No	1.00%	0.50%
BIG RAPIDS	1/1/1970	\$600	No	1.00%	0.50%
FLINT	1/1/1965	\$600	No	1.00%	0.50%
GRAND RAPIDS	7/1/1967	\$600	No	1.50%	0.75%
GRAYLING	1/1/1972	\$3,000	No	1.00%	0.50%
HAMTRAMCK	7/1/1962	\$600	No	1.00%	0.50%
HIGHLAND PARK	1/1/1967	\$600	No	2.00%	1.00%
IONIA	1/1/1994	\$700	No	1.00%	0.50%
JACKSON	1/1/1970	\$600	No	1.00%	0.50%
LANSING	1/1/1968	\$600	No	1.00%	0.50%
LAPEER	1/1/1967	\$600	No	1.00%	0.50%
MUSKEGON	7/1/1993	\$600	Yes	1.00%	0.50%
MUSKEGON HEIGHTS	1/1/1989	\$600	No	1.00%	0.50%
PONTIAC	1/1/1968	\$600	No	1.00%	0.50%
PORTLAND	1/1/1984	\$1,000	No	1.00%	0.50%
SAGINAW	7/1/1965	\$750	Yes	1.50%	0.75%
SPRINGFIELD	1/1/1989	\$750	No	1.00%	0.50%
WALKER	1/1/1988	\$600	No	1.00%	0.50%

2011 INSTRUCTIONS FOR FORM CF-1040, COMMON FORM (MICHIGAN CITIES)

COMMON CITY INCOME TAX FORM, CF-1040

Revised: 10/11/2011

APPENDIX E

Required Return Attachments

Required Attachments	Resident and Part-Year Resident Returns	Nonresident Returns
Form(s) W-2	All employers	W-2 forms for employers with wages earned in the city
Page 1 of federal 1040	All returns	If alimony and/or IRA deduction on return
Federal Form 1099R	For excluded income	For excluded income applicable to city
IRA contribution receipt	If applicable	If applicable
Federal Schedule C	If applicable	If applicable to city income
Federal Form 8332	If applicable	If applicable to city income
Federal Form 8829	If applicable	If applicable to city income
Federal Schedule D	If applicable	If applicable to city income
Federal Form 4797	If applicable	If applicable to city income
Federal Form 6252	If applicable	If applicable to city income
Federal Form 8824	If applicable	If applicable to city income
Federal Schedule E, pages 1 and 2	If applicable	If applicable to city income
Schedule K-1 for any S corporation(s) shown on Schedule E	If applicable	Not required
Federal Schedule 8582	If applicable	If applicable to city income
Federal Form 2106	If applicable	If applicable to city income
Federal Form 3903	If applicable	If applicable to city income
Page 1 of other city's return(s)	If credit claimed	Not required
If claiming additional exemption for any disability, a doctor's statement must be attached	If applicable	If applicable
Federal Form 1310	If applicable	If applicable to city income
If allocating wages from any employer, a statement from the employer supporting the allocation must be attached.	Not required	If applicable to city income for the following cities: Albion, Battle Creek, Big Rapids, Grayling, Hamtramck, Ionia, Lansing, Lapeer, Muskegon, Pontiac, Portland and Springfield.

All supplementary schedules to Federal forms and schedules must be attached.

COMMON CITY INCOME TAX FORM, CF-1040
APPENDIX F

Revised: 11/22/2011

Mailing Addresses for Mailing Returns to Cities Accepting the Common Form

CITY

RETURN TYPE

RETURN MAILING ADDRESS

Albion

All individual income tax returns, estimated tax payments and extensions

City of Albion
Income Tax Division
112 W Cass St
Albion MI 49224-0900

Battle Creek

Tax due returns, estimated income tax payments and extensions

Battle Creek City Treasurer
PO Box 1982
Battle Creek MI 49016-1982

Refund and no tax due returns

City Income Tax Division
PO Box 1657
Battle Creek MI 49016-1657

Big Rapids

Tax due returns and estimated income tax payments

City of Big Rapids
Treasurer's Office
226 North Michigan Avenue
Big Rapids MI 49307

Refund, no tax due returns and extensions

City of Big Rapids
Income Tax Office
226 North Michigan Avenue
Big Rapids MI 49307

CITY

RETURN TYPE

RETURN MAILING ADDRESS

Flint

Tax due returns

Treasurer, City of Flint
PO Box 99
Flint MI 48501-0099

Estimated tax payments

Treasurer, City of Flint
PO Box 99
Flint MI 48501-0099

Refunds, credits, zero balance returns and extensions

City of Flint
Income Tax Office
PO Box 1800
Flint MI 48501

Grand Rapids

All refund individual income tax returns

Grand Rapids Income Tax Department
PO Box 106
Grand Rapids MI 49501-0106

All balance due and zero due individual income tax returns

Grand Rapids Income Tax Department
PO Box 107
Grand Rapids MI 49501-0107

Estimated income tax payments, extension payments and
return voucher payments submitted separate from the return

Grand Rapids Income Tax Department
PO Box 108
Grand Rapids MI 49501-0108

Individual amended returns

Grand Rapids Income Tax Department
PO Box 347
Grand Rapids MI 49501-0347

CITY

RETURN TYPE

RETURN MAILING ADDRESS

Grayling

All individual income tax returns, estimated tax payments and extensions

City of Grayling
Income Tax Division
PO Box 549
Grayling MI 49738

Hamtramck

All individual income tax returns, estimated tax payments and extensions

City of Hamtramck
Income Tax Department
3401 Evaline St
Hamtramck MI 48212

Highland Park

All returns with payments

City Treasurer, Income tax Division
12050 Woodward Ave.
Highland Park, MI 48203

All other returns

Income Tax Division
12050 Woodward Ave.
Highland Park, MI 48203

Ionia

All individual income tax returns, estimated tax payments and extensions

City of Ionia
Income Tax Division
PO Box 512
Ionia MI 48846

Jackson

All individual income tax returns, estimated tax payments and extensions

City Income Tax
City of Jackson
161 W Michigan Ave
Jackson MI 49201

CITY

RETURN TYPE

RETURN MAILING ADDRESS

Lansing

Tax due returns, estimated tax payments and extensions

Lansing City Treasurer

PO Box 40752

Lansing MI 48901

Refunds, credits and zero balance returns

Income Tax office

PO Box 40750

Lansing MI 48901

Lapeer

All individual income tax returns, estimated tax payments and extensions

City Income Tax Division

576 Liberty Park

Lapeer MI 48446-2189

Muskegon

All individual income tax returns, estimated tax payments and extensions

Income Tax Department

PO Box 29

Muskegon MI 49443-0029

Muskegon Heights

All individual income tax returns, estimated tax payments and extensions

Muskegon Heights City Income Tax Division

Muskegon Heights City Hall

2724 Peck St

Muskegon Heights MI 49444

Pontiac

Tax due returns

Dept #78233

City of Pontiac 1040 Payments

PO Box 78000

Detroit MI 48278-0233

All Pontiac mailing addresses
will be changed in later issue of
appendices

CITY

RETURN TYPE

RETURN MAILING ADDRESS

Pontiac

Refund, no tax due returns and extensions
Income Tax Division
City of Pontiac
47450 Woodward
Pontiac MI 48342

All Pontiac mailing addresses
will be changed in later issue of
appendices

Estimated income tax payments
Dept #78210
City of Pontiac Estimated Income Tax
PO Box 78000
Detroit MI 48278-0210

Portland

All individual income tax returns, estimated tax payments and extensions
Income Tax Division
City Hall
Portland MI 48875

Saginaw

Refund returns, no tax due returns and extensions.
Income Tax Division
1315 S Washington Ave
Saginaw MI 48601

Tax due returns and estimated income tax payments
Income Tax Division
PO Box 5081
Saginaw MI 48605-5081

Springfield

All individual income tax returns, estimated tax payments and extensions
City of Springfield
Income Tax Department
601 Avenue A
Springfield MI 49037-7774

Walker

All individual income tax returns, estimated tax payments and extensions
Walker City Income Tax Department
PO Box 153
Grand Rapids MI 49501-0153

2011 INSTRUCTIONS FOR FORM CF-1040, COMMON FORM (MICHIGAN CITIES)

COMMON CITY INCOME TAX FORM, CF-1040 APPENDIX H

Revised: 11/22/2011

Cities Making ACH Electronic Direct Deposit Refunds and
Cities Allowing ACH Direct Debit Payment of Tax Due

City Name	Making ACH Electronic Refunds	Allowing ACH Electronic Payments	Elective ACH Payment Date Allowed
ALBION	Yes	No	Not Applicable
BATTLE CREEK	Yes	No	Not Applicable
BIG RAPIDS	No	No	Not Applicable
FLINT	Yes	Yes	Not Applicable
GRAND RAPIDS	Yes	Yes	Not Applicable
GRAYLING	No	No	Not Applicable
HAMTRAMCK	No	No	Not Applicable
HIGHLAND PARK	No	No	Not Applicable
IONIA	Yes	Yes	Not Applicable
JACKSON	No	No	Not Applicable
LANSING	Yes	No	Not Applicable
LAPEER	Yes	Yes	Not Applicable
MUSKEGON	Yes	Yes	Not Applicable
MUSKEGON HEIGHTS	No	No	Not Applicable
PONTIAC	Yes	Yes	Not Applicable
PORTLAND	Yes	Yes	Not Applicable
SAGINAW	Yes	Yes	Not Applicable
SPRINGFIELD	Yes	Yes	Not Applicable
WALKER	Yes	Yes	Not Applicable

The payment date for an ACH electronic payment is the date the return is processed.

A return received by the due date will be processed with the payment considered timely made even though the payment is not processed by the due date.

An ACH payment authorized on a late filed return will be processed on the date the return is processed but considered paid on the date the return is received.

Section 43(1) of the Michigan Uniform City Income Tax Ordinance states, "A balance of the tax that is due the city at the time of filing an annual return shall be paid with the return..."

COMMON CITY INCOME TAX FORM, CF-1040 APPENDIX I

Revised: 10/21/2011

Cities Allowing Check Box Power of Attorney

City Name	Allowing Check Box POA
ALBION	Yes
BATTLE CREEK	Yes
BIG RAPIDS	Yes
FLINT	Yes
GRAND RAPIDS	Yes
GRAYLING	Yes
HAMTRAMCK	Yes
HIGHLAND PARK	Yes
IONIA	Yes
JACKSON	Yes
LANSING	Yes
LAPEER	Yes
MUSKEGON	Yes
MUSKEGON HEIGHTS	Yes
PONTIAC	Yes
PORTLAND	Yes
SAGINAW	Yes
SPRINGFIELD	Yes
WALKER	Yes

COMMON CITY INCOME TAX FORM, CF-1040 APPENDIX J

Revised: 10/05/2011

Cities Scanning 2D Barcode

City Name	Scanning 2D Barcode
ALBION	No
BATTLE CREEK	No
BIG RAPIDS	No
FLINT	Yes
GRAND RAPIDS	Yes
GRAYLING	No
HAMTRAMCK	No
HIGHLAND PARK	No
IONIA	Yes
JACKSON	No
LANSING	Yes
LAPEER	Yes
MUSKEGON	No
MUSKEGON HEIGHTS	No
PONTIAC	Yes
PORTLAND	No
SAGINAW	Yes
SPRINGFIELD	Yes
WALKER	No

2011 INSTRUCTIONS FOR FORM CF-1040, COMMON FORM (MICHIGAN CITIES)

COMMON CITY INCOME TAX FORM, CF-1040

Revised 11/22/2011

APPENDIX M

Common Form Line Number cross reference to Federal return Forms 1040, 1040A or 1040EZ and Related Exclusion and Adjustment Schedules, Deduction Worksheets or Credit Worksheet

If filing a federal income tax return using Form 1040, Form 1040A or Form 1040EZ, and on the city return are: claiming income excluded (or adjusted), claiming a deduction; or claiming a credit for tax paid to another city or by a partnership; use the listed exclusion (or adjustment) schedule, deduction worksheet or credit worksheet to document the exclusion (or adjustment), deduction or credit.

Income Items	City Common Form Line Numbers	Form 1040 Line Numbers	Form 1040A Line Numbers	Form 1040EZ Line Numbers	Common Form Income Exclusion or Adjustment Schedules
Wages, salaries, tips, etc.	Page 1, Line 1	1040 line 7	1040A line 7	1040EZ line 1	Excludible Wages, Salaries, Tips, etc. - CF-1040, page 1, line 1, column B
Taxable interest	Page 1, Line 2	1040 line 8a	1040A line 8a	1040EZ line 2	Excludible Interest Income - CF-1040, page 1, line 2, column B
Ordinary dividends	Page 1, Line 3	1040 line 9a	1040A line 9a	Not Applicable	Excludible Dividend Income - CF-1040, page 1, line 3, column B
Taxable refunds, credits or offsets of state and local income taxes	Page 1, Line 4	1040 line 10	Not Applicable	Not Applicable	No schedule necessary, totally excludible by residents and nonresidents
Alimony received	Page 1, Line 5	1040 line 11	Not Applicable	Not Applicable	No schedule necessary, taxable to residents, but excludible by nonresidents
Business income or (loss)	Page 1, Line 6	1040 line 12	Not Applicable	Not Applicable	Exclusions and Adjustments to Business Income or (Loss) - CF-1040, page 1, line 6, column B
Capital gain or (loss)	Page 1, Line 7	1040 line 13	1040A line 10	Not Applicable	Exclusions and Adjustments to Capital Gain or (Loss) - CF-1040, page 1, line 7, column B
Other gains or (losses)	Page 1, Line 8	1040 line 14	Not Applicable	Not Applicable	Exclusions and Adjustments to Other Gains or (Losses) - CF-1040, page 1, line 8, column B
Taxable IRA distributions	Page 1, Line 9	1040 line 15b	1040A line 11b	Not Applicable	Exclusions and Adjustments to IRA Distributions - CF-1040, page 1, line 9, column B
Taxable pension distributions	Page 1, Line 10	1040 line 16b	1040A line 12b	Not Applicable	Exclusions and Adjustments to Pensions and Annuities - CF-1040, page 1, line 10, column B
Rental real estate, royalties, partnerships, S corporations trusts, etc.	Page 1, Line 11	1040 line 17	Not Applicable	Not Applicable	Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. - CF-1040, page 1, line 11, column B
Subchapter S Corporation Distributions	Page 1, Line 12				Adjustments for Tax Option Corporation (like Subchapter S Corporation) Distributions - CF-1040, page 1, line 12, column B
Farm income or (loss)	Page 1, Line 13	1040 line 18	Not Applicable	Not Applicable	Exclusions and Adjustments to Farm Income or (Loss) - CF-1040, page 1, line 13, column B
Unemployment compensation	Page 1, Line 14	1040 line 19	1040A line 13	1040EZ line 3	No schedule necessary, totally excludible by residents and nonresidents
Social security benefits	Page 1, Line 15	1040 line 20b	1040A line 14b	Not Applicable	No schedule necessary, totally excludible by residents and nonresidents
Other income	Page 1, Line 16	1040 line 21	Not Applicable	Not Applicable	Exclusions and Adjustments to Other Income - CF-1040, page 1, line 16, column B
Total income	Page 1, Line 18	1040 line 22	1040A line 15	Not Applicable	
Adjusted gross income	Page 1, Line 18	Not Applicable	Not Applicable	1040EZ line 4	
Deductions on City Returns	City Common Form Line Numbers	Form 1040 Line Numbers	Form 1040A Line Numbers	Form 1040EZ Line Numbers	Common Form Deductions Schedules and Worksheets
IRA deduction	Page 2, Deductions Schedule, Line 1	1040 line 32	1040 line 17	Not Applicable	IRA Deduction Worksheet - CF-1040, page 2, Deductions Schedule - line 1
Self-employed SEP, SIMPLE, and qualified plans	Page 2, Deductions Schedule, Line 2	1040 line 28	Not Applicable	Not Applicable	Self-employed SEP, SIMPLE and Qualified Plans Deduction Worksheet - CF-1040, page 2, Deductions Schedule, line 2
Employee Business Expenses	Page 2, Deductions Schedule, Line 3	Schedule A, Itemized Deduction	Not Applicable	Not Applicable	Form CF-2106, Employee Business Expense Deduction Worksheet - CF-1040, page 2, Deductions Schedule, line 3
Moving expenses	Page 2, Deductions Schedule, Line 4	1040 line 26	Not Applicable	Not Applicable	Form CF-3903, Moving Expense Deduction Worksheet - CF-1040, page 2, Deductions Schedule, line 4
Alimony paid	Page 2, Deductions Schedule, Line 5	1040 line 31a	Not Applicable	Not Applicable	Alimony Paid Deduction Worksheet - CF-1040, page 2, Deductions Schedule, line 5
Renaissance Zone Deduction	Page 2, Deductions Schedule, Line 6	Not Applicable	Not Applicable	Not Applicable	Schedule RZ, Renaissance Zone Deduction Schedule - Form CF-1040, page 2, Deductions Schedule, line 6
Credits on City Returns	City Common Form Line Numbers	Form 1040 Line Numbers	Form 1040 Line Numbers	Form 1040 Line Numbers	Common Form Tax Credit Worksheet
Credit for Tax Paid to Another City and Tax Paid by a Partnership	Page 2, Payments and Credits, Line 3	Not Applicable	Not Applicable	Not Applicable	Credit for Tax Paid to Another City and Tax Paid by a Partnership Worksheet - CF-1040, page 2, Payments and Credits Schedule, Line 3