

Date: November 30, 2011

To: Developers of Computerized Income Tax Preparation Software
Michigan Cities Endorsing the CF-1040 Individual Common Form Format

From: John Schaut, Income Tax Administrator
City of Grand Rapids Income Tax Department

Subject: **RECENT UPDATES – 2011 CF-1040 INDIVIDUAL COMMON FORM**

Following this letter is the latest version of the 2011 CF-1040 Individual Common Form containing seven revisions incorporated from November 22, 2011 through November 30, 2011. The seven changes are summarized in the attached file; Corrections Log 2011 CF-1040 11302011.docx.

I would like to call your attention to two important updates. Appendix B, Cities with Renaissance Zones has been updated with information from the City of Lansing that we received on 11/29/2011.

On the CF-1040, page 1, the grey shading on line 17 under Columns A, B and C was deleted. Programs must insert the total under each column for lines 2 to 16 as many cities use this line.

As mentioned in a previous communication, the mailing addresses for returns have changed for the cities of Grand Rapids, Lansing, Pontiac and Flint. I have not received the new return mailing address information for Pontiac as of this date and will provide an update as soon as I receive it.

Please do not hesitate to contact me with any questions or suggestions via email at jschaut@grcity.us or by telephone at (616) 456-3823.

Thank You.

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2011 COMMON CITY INCOME TAX FORM, CF-1040 INSTRUCTIONS FOR SOFTWARE COMPANIES

Michigan Cities with an Income Tax

Twenty-two Michigan cities impose a city income tax. All Michigan cities imposing an income tax must adopt the Michigan Uniform City Income Tax Ordinance, MCL 141.601 et seq. Michigan cities imposing an income tax are:

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

Michigan Cities Accepting the 2011 Common Form

Nineteen Michigan cities are accepting the Common Form for computer software prepared individual income tax returns for the 2011 tax year:

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

Summary of Differences and Changes from the 2010 Common Form

- Form CF-4220, 2D Barcode Data Sheet, has been added for placement in the front of the collated tax return forms.
- Form CF-1040, pages 1 and 2 were redesigned to accommodate scanning of these pages using data capture via ICR and OCR software.
- To match the change on the federal Form 1040, an address line was added to the address data area for reporting the foreign country name, the foreign province or county and the foreign postal code.
- The schedule for reporting Donation Data was eliminated from Form CF-1040, page 2.
- An Excluded Wage Schedule was added on Form CF-1040, page 2, to facilitate data capture for excluded wages from each employer.
- The lines for the deductions allowed were moved from Form CF-1040, page 1, to the new Deductions Schedule on page 2.
- The lines for the types of payments and credits were moved from Form CF-1040, page 1, to the new Payments and Credits Schedule on page 2.
- The elective direct withdrawal payment date was eliminated, see Appendix H for details.
- A new box was added to Form CF-1040, page 2, in the bottom right corner for reporting of the NACTP Number of the software used to prepare the return.
- Appendix K, State and City Abbreviations and Page Indicator for Form CF-4420, Form CF1040, page 1 and Form CF-1040, page 2.
- Appendix L, OCR Scan Line for Individual Income Tax Payment Vouchers.
- The City of Flint has adopted, starting with the 2011 tax year, the interpretation of Section 12 of the Ordinance (the Grand Rapids interpretation) relative to the taxability of flow through income from subchapter S corporations (tax option corporations). Refer to the section titled Reporting of Tax Option Corporation (S Corporation) Income for more information on this issue.
- Significant changes from last year are highlighted throughout these instructions.

Governance

Each city accepting Common Form returns retains governance relative to administration of their city's Income Tax Ordinance including, but not limited to exemptions, renaissance zone designation, acceptance of donations, etc. Please refer to the appendices for additional information pertinent to each city. The appendices have been updated to include data changes and corrections.

Please read the entire section "Problems Noted on Common Returns Filed in the Past" and pass along to your users the information contained in this section.

Appendices

- Appendix A: Exemptions Allowed.
- Appendix B: Cities with Renaissance Zones.
- Appendix C: Donation of Overpayment.
- Appendix D: Exemption Amounts and Tax Rates for tax year 2011.
- Appendix E: Required Return Attachments.
- Appendix F: Mailing Addresses for Mailing Returns.
- Appendix G: 2D Barcode Specifications for 2011 Common Form. (New specifications added for 2011.)
- Appendix H: Cities Making ACH Electronic Direct Debit Refunds and Cities Allowing ACH Direct Debit Payment of Tax Due.
- Appendix I: Cities Allowing Check Box Power of Attorney.
- Appendix J: Cities Scanning 2D Barcode.
- Appendix K: State and City Abbreviations and Page Indicator for Form CF-4420, Form CF1040, page 1 and Form CF-1040.
- Appendix L: OCR Scan Line for Individual Income Tax Payment Vouchers.

2D Barcode

For 2011, a 2D Barcode Data Sheet has been added for placement in the front of the collated tax return forms. See Appendix G for 2D barcode specifications. There are a few additions to the 2D Barcode Specifications for tax year 2011 forms. The 2D barcode may be printed on all 2011 Common Form returns. Cities scanning the 2D Bar-code for 2011 returns are listed in Appendix J.

Approval of Forms

The Common Form as produced by software must be submitted for approval to the Income Tax Administrator of the City of Grand Rapids. The Income Tax Administrator for the City of Walker is the backup person for forms approval. For 2011 submission of completed set sample forms for a scanning test is required. Test data for sample forms will be provided as soon as possible.

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General Information

These instructions are to be used with the Common Form and other forms contained in this document. Additional information may be provided on the individual schedules and worksheets. Filing instructions for the 2011 Common Form, Form CF-1040, will be posted on the Grand Rapids website when available.

As other cities agree to accept the Common Form and when changes or corrections are made to the Common Form, a notice will be sent through Creative Solutions, the Michigan representative for the National Association of Computerized Tax Processors (NACTP). Creative Solutions will then distribute the information to its members.

Data Flow

The common city income tax form is set up to flow from the federal return of the taxpayer. The starting points are the line items of income (lines 7 through 21 of federal Form 1040 or related lines of Form 1040EZ or Form 1040A) with attached schedules detailing the computation of exclusions or adjustments necessary to properly report the city's taxable income. **Exclusions and adjustments schedules are to be printed only when necessary and may be printed in a running format one behind the other instead of on separate pages.**

PRINTING OF FORMS

The following forms are to be printed as laid out in the forms packet:

CF-4220	Barcode Data Sheet
CF-1040, page 1	Common Form for city income tax.
CF-1040, page 2	Common Form for city income tax.
Schedule RZ	Renaissance Zone Deduction Schedule. Add the schedule header as noted on the Example Page.
Schedule TC	Part-year Resident Tax Calculation. Add the schedule header at the top of the form as noted on the Example Page.

Forms CF-4220 and CF-1040 pages 1 and 2 will be scanned and must be laid out to the grid used in design of the forms. A grid layout of 0.10" by 0.1667" (6 by 10 grid) was used.

Except for the forms listed above, all other schedules (listed below) are intended to be one method or example of supporting exclusions and adjustments, or deductions claimed. Schedules similar to those used in the past to calculate the various line item detail schedules may be used as long as each line item heading is printed at the start of each different line item schedule. Each line item schedule must provide the data, as noted in the line item schedule, necessary to compute and explain the exclusions and adjustments made or deductions claimed.

Printing of Form CF-4220

- The city identifier "MI-{CN}0" (MI for Michigan, a dash to separate, 3 character city name abbreviation and the page indicator) is to be printed in the upper right hand corner. (Example: MI-GRR0)
- Print the 2D barcode in the area indicated by the shading in the top right of the form. The shading is to be removed.
- In the captioned areas, print the taxpayer's name and address data.

Printing of Form CF-1040, page 1

- The city's name is to be printed in the area noted as {City Name}.

- The city identifier is to be printed in the upper right hand corner of Form CF-1040, page 1, "MI-{CN}1" (MI for Michigan, a dash to separate, 3 character city name abbreviation and the page indicator).
- The taxpayer's and spouse's Social Security numbers (SSN) are to be printed in the area noted. On married filing separate return, enter the spouse's SSN.
- The taxpayer's first name, initial, last name and any suffix (i.e., JR, SR, III, etc.) are printed on the next line as captioned.
- If a joint return print the spouse's first name, initial, last name and any suffix (i.e., JR, SR, III, etc.) on the next line as captioned.
- Enter the taxpayer's residence address number, street name and directional. USPS standard abbreviations are allowed.
- Enter the taxpayer's city, two letter abbreviation for the state and the zip code.
- If a foreign address, print the foreign country name, province or county and the foreign postal code as captioned.
- The taxpayer and spouse's name and address data is to be printed in uppercase letters no smaller than 10 point type. (Easily readable for data entry purposes). Use the same size type for all numbers.
- In the Residency Status box, indicate the residency status by marking the proper box. When residency status is part-year resident, enter the residency dates, from and to. The taxpayer's former address is to be entered on the Address Schedule.
- In the Filing Status box indicate the filing status by marking the proper box. If the filing status is married filing separately, enter the spouse's full name above the bottom of the box. The spouse's SSN is to be entered in the Spouse's SSN box on the upper left side of the form.
- On line 28, print the phrase "N/A" in the donations boxes unless the particular city allows for donation of an overpayment. See Appendix C for cities that allow donations. Donation boxes for each city correlate directly with the donations as listed for the city in Appendix C. For example on a Big Rapids return, to donate to (b.) Community Pool, the donation must be entered on Donation box 28b.
- On line 31, for cities not making EFT direct deposit refunds or cities not accepting EFT direct debit payments, gray out the line 31 area of the form.

Printing of Form CF-1040, page 2

- The city identifier is to be printed in the upper right hand corner of Form CF-1040, page 2, "MI-{CN}2".
- Form CF-1040, page 2, must be printed and submitted as part of every return.

PART-YEAR RESIDENT TAX CALCULATION, Schedule TC

A part-year resident having income **both** as a resident and as a nonresident uses this schedule to calculate tax due. Section 9 of the Uniform Michigan Income Tax Ordinance requires such an individual to calculate taxable income and tax due separately for each residency status. When using this schedule to calculate taxable income and tax due, Form CF-1040, lines 1 through 22, should be blank, and box 23a is to be marked (to indicate that Schedule TC was used to calculate the tax) and the tax due is entered on line 23b.

EXCLUSIONS AND ADJUSTMENTS SCHEDULES

Exclusions and adjustments schedules are to be printed and attached to return only when an exclusion or adjustment is reported. These may be printed in a running format one behind the other instead of on separate pages.

Excludible Wages, Salaries, Tips, Etc., (and Related Nonresident and Part-year Resident Wage Allocation)

It is required that Forms W-2 be attached to the return for each of the taxpayer's employers, and if a joint return, the spouse's employers.

The schedules provided are intended to be one method or example of supporting exclusion of wages. Schedules similar to those used in the past are acceptable as long as they provide the data needed. For each employer where the taxpayer or spouse is claiming excludible wages, provide the following: the federal identification number; the employer's name; whether the employer is the taxpayer's or spouse's employer; the SSN on Form W-2 from the employer; the dates of employment during the tax year; the resident excludible wages; the nonresident excludible wages; the basis or reason for the wages excluded; the address of the employee's actual work station; and, if employee business expenses are claimed as a deduction, the employee business expenses related to employer. For a nonresident individual using the wage allocation schedule, provide the address of the work location outside the city or an explanation.

An individual nonresident working both in and outside the city must complete a nonresident wage allocation for each employer providing the following: (1) the actual number of days or hours for which the individual was paid; (2) the vacation, holiday and sick days or hours included in number 1 above for which the individual was paid; (3) the number of days or hours actually worked (1 less 2); (4) the number of days or hours actually worked in the city; (5) the percentage of days or hours worked in the city (4 divided by 3); (6) the total allocable wages from the employer (Form W-2, box 1, unless a part-year resident); (7) the wages earned in the city (6 multiplied by 5); and (8) the excludible wages for the employer (6 less 7).

Use the Excludible Wages, Salaries, Tips, Etc. schedule to report the following types of income reported on the federal Form 1040, line 7, that are excludible: wages received as a household employee for which you did not receive a W-2 form; tip income not reported to employer; allocated tips shown on Form W-2, box 8; excess moving expenses shown on Form W-2, box 12, code P; dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; excess salary deferrals; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and excess contributions (plus earnings); and wages from Form 8919, line 6.

Excludible Interest Income

For use by residents only to report non-taxable interest income included in interest income taxable on the taxpayer's federal return. Not required for a nonresident return as interest income is not taxable to a nonresident.

Excludible Dividend Income

For use by residents only to report non-taxable dividend income included in dividend income taxable on the taxpayer's federal return. Not required for a nonresident return as interest income is not taxable to a nonresident.

Excludible Refunds, Credits or Offsets

Enter amount from federal return as an adjustment on Form F-1040, page 1, line 4, column B. No exclusions schedule is required as all taxable refunds, credits or offsets taxable on the federal return are not taxable under the city income tax ordinance of any Michigan city.

Excludible Alimony Received (No suggested schedule)

All alimony received by a resident is taxable, and all alimony received by a nonresident is excludible. Part-year residents compute the excludible portion of alimony received while nonresident. Nonresidents and part-year residents not required to file a Schedule TC enter the excludible portion of the alimony received on Form CF-1040, line 5, column B. No supporting schedule is required.

Exclusions and Adjustments to Business Income (and Related Business Allocation Formula)

For use by nonresidents and part-year residents to compute excludible business income based upon the Business Allocation Formula.

Exclusions and Adjustments to Capital Gains or (Losses)

For use by residents, nonresidents and part-year residents to calculate the excludible portion of capital gains reported on their federal return.

Exclusions and Adjustments to Other Gains or (Losses)

For use by residents, nonresidents and part-year residents to calculate the excludible portion of other gains reported on their federal return.

Exclusions and Adjustments to Individual Retirement Account (IRA) Distributions

For use by residents, nonresidents and part-year residents to calculate the excludible portion of Individual Retirement Account (IRA) distributions reported on their federal return.

Exclusions and Adjustments to Pension Plan Distributions

For use by residents, nonresidents and part-year residents to calculate the excludible portion of pension plan distributions reported on their federal return.

Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S corporations, Trusts, Etc.

For use by residents, nonresidents and part-year residents to calculate the exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, trusts, etc. reported on their federal return. See section on reporting of Tax Option Corporation (S Corporation) Income.

Adjustments for Tax Option Corporation (Subchapter S Corporation) Distributions

For use by residents to list all distributions received from tax option corporations (like S corporations) (Schedule K-1, Line 16, code D) treated as dividends on the city return. See section on Reporting of Tax Option Corporation (S Corporation) income.

Exclusions and Adjustments to Farm Income

For use by nonresidents and part-year residents to compute excludible farm income based upon the Farm Allocation Formula.

Excludible Unemployment Compensation

Enter amount from federal return as an adjustment on Form F-1040, page 1, line 14, column B. No exclusions schedule is required as unemployment compensation taxable on the federal return is not taxable under the city income tax ordinance of any Michigan city.

Excludible Social Security Benefits

Enter amount from federal return as an adjustment on Form F-1040, page 1, line 15, column B. No exclusions schedule is required as Social Security benefits taxable on the federal return are not taxable under the city income tax ordinance of any Michigan city.

Exclusions and Adjustments to Other Income

For use by residents, nonresidents and part-year residents to calculate the exclusions and adjustments to other income reported on their federal return.

Jury duty pay turned over to the taxpayer's employer is excludible from income.

A federal itemized deduction recovery is excludible from income.

The adjustment to a net operating loss (NOL) is reported on this line. The NOL for city tax purposes is different from the NOL calculated for federal purposes. The city NOL is that portion of the loss (or the negative income) reported on the taxpayer's prior year's city return on line 21 that relates to business losses (i.e., Schedule C, rental and partnership losses, etc.).

Under the Uniform City Income Tax Ordinance, a NOL cannot be carried back but may be carried forward to the same extent allowable under the Internal Revenue Code.

DEDUCTIONS WORKSHEETS

Deductions worksheets are to be printed and attached to return only when a deduction is claimed. These may be printed in a running format one behind the other along with the Exclusion and Adjustment Schedules.

IRA Deduction Worksheet

For use by nonresidents and part-year residents who made traditional IRA contributions during the tax year. All data on this schedule should be computed based on data from the taxpayer's federal return and city return.

To compute the allowable IRA deduction, multiply the IRA contributions by the percentage the 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. **Attach page 1 of federal return and evidence of payment** which includes, but is not limited to, one of the following: receipt for IRA contribution; a copy of federal Form 5498; a copy of a cancelled check that clearly indicates it is for a traditional IRA contribution, etc. Self employed KEOGH, SEP or SIMPLE retirement plan deductions must be entered on another line. ROTH contributions are not deductible.

Self-Employed SEP, SIMPLE and Qualified Retirement Plan Deduction Worksheet

Used by residents, nonresidents and part-year residents to compute the adjustment to the federal amount (Form 1040, line 28). The self-employed retirement plan contributions are deductible to the same extent the related income is taxable to the city.

Employee Business Expense Deduction Worksheet, Form CF-2106

Employee Business Expense Deduction - Employee business expenses are allowed only when incurred in the performance of service for your employer, only to the extent not paid or reimbursed by your employer and only to the extent they apply to income earned in the city. For nonresident taxpayers, designate the employer to which the expenses apply. Meal expenses are not subject to the same reductions and limitations of the Internal Revenue Code.

BUSINESS EXPENSES ARE LIMITED TO THE FOLLOWING:

- A. Expenses of transportation (but not transportation to and from work).
- B. **Expenses of travel, meals and lodging while away from home.**
- C. Expenses incurred as an "outside salesperson" who works away from their employer's place of business (does not include driver-salesperson whose primary duty is service and delivery).
- D. 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.

Attach a copy of federal Form 2106.

The total from line 14 of this schedule should be entered on Line 9 Excludible Wages, Salaries, Tips, Etc. schedule under the employer for which the expenses were incurred (if schedule is used) and on Form CF-1040, page 2, Deductions Schedule, line 3.

Moving Expense Deduction Worksheet, Form CF-3903

For use by residents, nonresidents and part-year residents who moved into the area of the city during the tax year. Moving expenses (for moving into the area of the city) that qualify under the Internal Revenue Code as a deduction from federal gross income may be deducted on your city return. However, the city deduction is limited to expenses that are applicable to income taxable under the City Income Tax Ordinance. Moving must be related to starting work in a new location. **Attach a copy of the worksheet, a copy federal Form 3903 or a list of moving expenses including the distance in miles from where you moved.**

Alimony Paid Deduction Worksheet

For use by residents, nonresidents and part-year residents to compute the alimony deduction allowed. Alimony, separate maintenance payments and principal sums payable in installments (to the extent includable in the spouse's or former spouse's adjusted gross income under the Internal Revenue Code) and deducted on the federal return are deductible. Child support is not deductible. These amounts are subject to adjustment before they may be deducted on this return. **Attach a copy of page 1 of your federal return.** The alimony deduction allowed is computed as follows:

City income without the alimony deduction (Form CF-1040, line 21, divided by Federal Adjusted Gross Income without the alimony deduction

$$\frac{\text{City income (without alimony deduction)}}{\text{Federal Adjusted Gross Income plus Alimony paid per federal return}} \times \text{Alimony paid per federal return}$$

IMPORTANT: The deductions allowed are limited by the amount claimed on the federal return except for meals deducted on line 20. These deductions are also limited by the extent they relate to income taxable under the Uniform City Income Tax Ordinance.

Renaissance Zone Deduction Schedule, Schedule RZ

Use this schedule to calculate the Renaissance Zone deduction for an individual taxpayer who is a resident of a Renaissance Zone or who owns a business, reported on federal Schedule C, an interest in a partnership with business activity in a Renaissance Zone and/or rental property located in a Renaissance Zone. See Appendix B for cities having Renaissance Zones and for information on the reductions to the deduction in the last three years of Renaissance Zone designation. See pages 17, 18, 60 and 61.

CREDIT WORKSHEET

Credit for Tax Paid to Another City, Tax Paid by a Partnership Worksheet

Print entire schedule as attached. If a credit is claimed for tax paid to another city, a copy of page one of the other cities' return must be attached. If tax option corporation (S corporation) income is included on a City of Flint or Grand Rapids resident return see section on reporting of tax option (S Corporation) income for a possible tax credit for tax paid by the tax option corporation (S corporation).

REPORTING OF TAX OPTION CORPORATION (S CORPORATION) INCOME

On nonresident returns for all cities, all tax option (S corporation) income (or loss) included in reported federal income is not taxable on the city return. Therefore, for each return line that includes tax option corporation (S corporation) income (or loss); an exclusion or adjustment must be made removing this tax option corporation (S corporation) income (or loss) from income subject to tax.

On resident returns, all cities except **Flint** and Grand Rapids follow an interpretation of Section 12 of the Uniform City Income Tax Ordinance (MCL 141.612 Excise tax on incomes; application to resident individuals) that excludes tax option corporation (S corporation) income (or loss) from income subject to tax and includes distributions received from a tax option corporation (S corporation) as income subject to tax. To accomplish this reporting, an adjustment must be made on the Adjustments for Tax Option Corporation(S corporation) schedule. All cities following this interpretation of Section 12 of the Ordinance require a copy of federal Schedule K-1 (Form 1120S) for each tax option corporation (S corporation) included on federal Schedule E, Part II.

The Cities of **Flint** and Grand Rapids follow a different interpretation of Section 12 of the Ordinance. **Flint** and Grand Rapids follow the federal reporting of tax option corporation (S corporation) income. Therefore, on a resident return, no adjustments from the federal reporting of tax income (or loss) of a tax option corporation (S corporation) are required. In addition **Flint** and Grand Rapids allow a credit to be claimed by the resident taxpayer for their proportionate share of city tax paid by the tax option corporation (S corporation). The purpose of the credit is to eliminate double taxation of the corporation income. This credit is limited to the lesser of the proportionate share of the actual city tax paid by the tax option corporation (S corporation) or the proportionate share of the tax option corporation's (S corporation's) tax computed using the **Flint** or Grand Rapids corporate income tax rate.

PROBLEMS NOTED ON COMMON FORM RETURNS

The following problems continue to be found on Common Form returns filed with the cities:

1. Failure to print and attach Form CF-1040, page 2.
2. Failure to attach the exclusion and adjustment schedules supporting exclusions or adjustments to income reported on the federal return.
3. Failure to attach the Excludible Wage, Salaries, Tips, Etc. schedule when wages were reported as excludible.
4. Failure to attach taxpayer's W-2 forms supporting wages and city tax withheld.
5. Failure to report wages or excluding a nonresident's wages 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.
6. Failure to include all necessary data on the Excludible Wage, Salaries, Tips, Etc. schedule on nonresident and part-year resident returns, **the address of the actual work location** of the taxpayer or spouse, and the **dates of employment** with the employer and the reason **why the excluded income is excludible**. (The result of

not properly listing the taxpayer's work location is that the wages earned in the city are not allocated to the city and not reported as taxable wages. As a result, the taxpayer reports an overpayment and requests a refund of tax withheld on unreported wages.)

7. 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 the current year's Form W-2; many employers change FEINs during the year for various reasons.**
8. 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.**
9. The failure, on nonresident returns, to adjust and exclude capital losses on property located outside the city. (CF-1040, line 7, column B, Exclusions and Adjustments to Capital Gains or (Losses) Schedule.)
10. Improper calculation of the IRA deduction on nonresident returns for a taxpayer with earned income in and outside the city. (CF-1040, Page 2, Deductions Schedule, line 1, and IRA Deduction Worksheet.)
11. On Schedule TC, Part-Year Resident Tax Calculation, an incorrect flow of wages and all other income to the resident and nonresident income columns. Many returns received report 100% of the wages and all other income in the nonresident income column and no wages or other income in the resident income column. Wages and all other income are to be allocated based upon the income earned while a resident, income earned in the city while a nonresident and excluded income earned outside the city while a nonresident.
12. On Schedule TC, Part-Year Resident Tax Calculation, many forms are received calculating the tax in error by use of the nonresident tax rate for calculating tax due for income earned both while a resident and income earned in the city while a nonresident. When using Schedule TC, Form CF-1040, lines 1 through 22 should remain blank and Line 23b, Tax Due, should report the tax due as calculated on Schedule TC and box 23a should be marked to indicate Schedule TC was used to calculate the tax.
13. On part-year resident tax returns taxpayers who moved out of the city during the tax year 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.
14. 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 the following examples:

For most addresses the format is as follows:

Number, street (including directionals before and after), apartment, unit or suite.

1245 E Any Street NW Apt #2A
Grand Rapids MI 49503

For post office box addresses the format is as follows:

1245 E Any Street NW Apt #2A
PO Box 1123
Grand Rapids MI 49501

When all information cannot fit on the delivery line (line above the city, state and zip code), place secondary information on the line immediately above the delivery line.

Apt # 2A
1245 E Any Street NW
Grand Rapids MI 49501

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

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

For foreign addresses the format is as follows:

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

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.

COMMON CITY INCOME TAX FORM, CF-1040

Revised: 11/30/2011

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	1997 (duration 12 years) expired 12/31/08 4 Other RZ's expiring on 12/31 of 2016, 2023, 2024 and 2026
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

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 these 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. Four additional Renaissance Zones were designated with the designations

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.

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
APPENDIX D

Revised: 10/21/2011

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%

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 2055

Flint MI 48501-2055

Estimated tax payments and extensions with payment

Treasurer, City of Flint

PO Box 99

Flint MI 48501-0099

Refunds, credits, zero balance returns

City of Flint

Income Tax Office

PO Box 1800

Flint MI 48501-1800

Grand Rapids

All current year refund individual income tax returns

Grand Rapids Income Tax Department

PO Box 106

Grand Rapids MI 49501-0106

All current year individual income tax balance due and no tax due/no refund 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 and prior year 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

APPENDIX G:	2D BARCODE SPECIFICATIONS FOR 2011 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS	Changed from previous year's specifications or prior draft. Fields added to 2d Barcode specifications for 2011 returns. Fields removed from 2D Barcode specifications for 2011 and not used.
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REVISED: 11/22/2011

2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION
1	NONE	NO RETURN FORM LINE	MAGIC CODE & HEADER VERSION	A	2	T1	2D BARCODE HEADER VERSION NUMBER
2	NONE	CF1040, P 2, BOTTOM RIGHT HAND CORNER	SOFTWARE DEVELOPER CODE	N	4	NATCP ASSIGNED CODE	FOUR-DIGIT SOFTWARE DEVELOPER CODE
3	NONE	NO RETURN FORM LINE	JURISDICTION (STATE CITY)	A	4	MIAL, MIBC, MIBR, MIFL, MIGR, MIGL, MIHA, MIHP, MIO, MIJA, MILA, MILS, MIMU, MIMH, MIPO, MIPL, MISA, MISP, MIWA	TAX JURISDICTION (STATE CITY 2 CHARACTERS EACH) State = MI; AL = Albion; BC = Battle Creek; BR = Big Rapids; FL = Flint; GR = Grand Rapids; GL = Grayling; HA = Hamtramck; HP = Highland Park; IO = Ionia; JA = Jackson; LA = Lapeer; LS = Lansing; MU = Muskegon; MH = Muskegon Heights; PO = Pontiac; PL = Portland; SA = Saginaw; SP = Springfield; WA = Walker
4	NONE	NO RETURN FORM LINE	BAR CODE SPECIFICATION VERSION	A	10		
5	NONE	NO RETURN FORM LINE	SOFTWARE/FORM VERSION	A	15		
6	NONE	NO RETURN FORM LINE	TAX FORM	A	7	CF1040	
7	CITMSTR	CF1040, P 1, ID AREA	RETURN YEAR	N	4	YYYY	FOUR-DIGIT YEAR
8	TAXPAYER	CF1040, P 1, ID AREA	PSSN (PRIMARY SSN)	N	9	REQUIRED	PRIMARY SOCIAL SECURITY NUMBER
9	TAXPAYER	CF1040, P 1, ID AREA	TAXPAYER'S LAST NAME	A	20	REQUIRED	TAXPAYER'S LAST NAME
10	TAXPAYER	CF1040, P 1, ID AREA	TAXPAYER'S FIRST NAME	A	14	REQUIRED	TAXPAYER'S FIRST NAME
11	TAXPAYER	CF1040, P 1, ID AREA	TAXPAYER'S MIDDLE INITIAL	A	1		TAXPAYER'S MIDDLE INITIAL
12	TAXPAYER	CF1040, P 1, ID AREA	TAXPAYER'S SUFX	A	5	NULL, JR, SR, III, EST	EST DENOTES ESTATE OF DECEASED INDIVIDUAL
13	TAXPAYER	CF1040, P 1, ID AREA	SSSN (SPOUSE'S SSN)	N	9	SSN OR NULL	SPOUSE'S SSN (IF FILING STATUS FIELD 152 = J OR S ENTER SPOUSES SSN ELSE NULL)
14	TAXPAYER	CF1040, P 1, ID AREA	SPOUSE'S LAST NAME	A	20		SPOUSE'S LAST NAME (NULL IF MARRIED FILING SEPARATELY)
15	TAXPAYER	CF1040, P 1, ID AREA	SPOUSE'S FIRST NAME	A	14		SPOUSE'S FIRST NAME (NULL IF MARRIED FILING SEPARATELY)
16	TAXPAYER	CF1040, P 1, ID AREA	SPOUSE'S MI	A	1		SPOUSE'S MIDDLE INITIAL (NULL IF MARRIED FILING SEPARATELY)
17	TAXPAYER	CF1040, P 1, ID AREA	SPOUSE'S SUFX	A	5	NULL, JR, SR, III, EST	EST DENOTES ESTATE OF DECEASED INDIVIDUAL
18	TAXPAYER	CF1040, P 1, ID AREA	STNO	A	8		1111
19	TAXPAYER	CF1040, P 1, ID AREA	ADDR1	A	40		FIRST ST NW #111
20	TAXPAYER	CF1040, P 1, ID AREA	ADDR2	A	25		PO BOX 1111
21	POSTALCD	CF1040, P 1, ID AREA	CITY	A	21		
22	POSTALCD	CF1040, P 1, ID AREA	STATE	A	2		
23	POSTALCD	CF1040, P 1, ID AREA	ZIPCODE	A	6		12345
24	TAXPAYER	CF1040, P 1, ID AREA	PLUS4	N	4		1234
25	TAXPAYER	CF1040, P 1	MAIL BOOKLET	A	1	X OR NULL	X DENOTES NEED FOR MAILING NEXT YEAR'S RETURN FORM
26	CITMSTR	CF1040, P 1, RESIDENCY AREA	RESIDENCY STATUS	A	1	R, N OR P	R, N OR P
27	CITMSTR	CF1040, P 2, EXEMPTIONS SCH, L 1h	NUMBER OF EXEMPTIONS	N	2		TOTAL NUMBER OF EXEMPTIONS CLAIMED
28	NONE	CF1040, P 2, EXEMPTION SCH, L 1c	CAN YOU (TAXPAYER) BE CLAIMED AS EXEMPTION ON ANOTHER PERSON'S RETURN	A	1	X OR NULL	X DENOTES THAT TAXPAYER CAN BE CLAIMED AS AS A DEPENDENT ON ANOTHER PERSON'S CITY TAX RETURN
29	NONE	CF1040, P 2, EXEMPTION SCH	OTHER CLAIM SPOUSE	A	1	NULL	NOT USED IN 2011 2D BARCODE SPECIFICATIONS; LEAVE NULL
30	CITMSTR	CF1040, P 1, L 1, COL C	TOTAL WAGES	N	9		TOTAL TAXABLE WAGES FOR CITY
31	TR LINE DETAIL	CF1040, P 1, L 2, COL C	INTEREST INCOME	N	9		TAXABLE INTEREST INCOME (RESIDENT ONLY)
32	TR LINE DETAIL	CF1040, P 1, L 3, COL C	DIVIDEND INCOME	N	9		TAXABLE DIVIDEND INCOME (RESIDENT ONLY)
33	TR LINE DETAIL	CF1040, P 1, L 5, COL C	ALIMONY	N	9		TAXABLE ALIMONY INCOME (RESIDENT ONLY)
34	TR LINE DETAIL	CF1040, P 1, L 6, COL C	BUSINESS INCOME	N	9		
35	TR LINE DETAIL	CF1040, P 1, L 7, COL C	CAPITAL GAINS OR LOSSES	N	9		
36	TR LINE DETAIL	CF1040, P 1, L 8, COL C	OTHER GAINS OR LOSSES	N	9		
37	TR LINE DETAIL	CF1040, P 1, L 9, COL C	IRA DISTRIBUTIONS	N	9		TAXABLE PREMATURE IRA DISTRIBUTIONS
38	TR LINE DETAIL	CF1040, P 1, L 10, COL C	PENSION DISTRIBUTIONS	N	9		TAXABLE PREMATURE PENSION DISTRIBUTIONS
39	TR LINE DETAIL	CF1040, P 1, L 11, COL C	RENTAL RE, PTNRS, ETC.	N	9		
40	TR LINE DETAIL	CF1040, P 1, L 12, COL C	SUB S DISTRIBUTIONS	N	9		TAXABLE SUB S DISTRIBUTIONS (RESIDENT ONLY)
41	TR LINE DETAIL	CF1040, P 1, L 13, COL C	FARM INCOME	N	9		
42	TR LINE DETAIL	CF1040, P 1, L 16, COL C	OTHER INCOME	N	9		

APPENDIX G:	2D BARCODE SPECIFICATIONS FOR 2011 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS	Changed from previous year's specifications or prior draft. Fields added to 2d Barcode specifications for 2011 returns. Fields removed from 2D Barcode specifications for 2011 and not used.
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REVISED: 11/22/2011

2D FIELD #	CITY/TAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION
43	TR TOTAL LINE	CF1040, P 1, L 18, COL C	TOTAL INCOME	N	9		
44	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 1	IRA DEDUCTION	N	9		
45	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 2	SELF EMPLOYED SEP, SIMPLE AND QUALIFIED PLAN DEDUCTION	N	9		SELF EMPLOYED SEP, SIMPLE AND QUALIFIED PLANS
46	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 3	EMPLOYEE BUSINESS EXP DED	N	9		
47	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 4	MOVING EXPENSES DEDUCTION	N	9		
48	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 5	ALIMONY PAID DEDUCTION	N	9		
49	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 6	RENAISSANCE ZONE DEDUCTION	N	9		
50	TR TOTAL LINE	CF1040 P 1, L 19, AND CF1040, P 2, DEDUCTIONS SCH, L 7	TOTAL DEDUCTIONS	N	9		
51	TR TOTAL LINE	CF1040, P 1, L 20	TOTAL INCOME AFTER DEDUCTIONS	N	9		
52	TR EX AMT	CF1040, P 1, L 21b	EXEMPTIONS AMOUNT	N	9		FIELD 27 (# OF EXEMPTIONS) TIMES THE VALUE OF AN EXEMPTION
53	TR INC TO TAX	CF1040, P 1, L 22	TOTAL INCOME SUBJECT TO TAX	N	9		
54	TR TAX	CF1040, P 1, L 23b	TAX	N	9		
55	CITMSTR	CF1040, P 2, PAYMENTS AND CREDITS, L 1	CITY INCOME TAX WITHHELD	N	9		TOTAL TAX WITHHELD ON W-2 FORMS (BOX 19) FOR CITY IDENTIFIED ON W-2 FORMS, BOX 20, AS CITY LISTED IN FIELD 3
56	TR LINE DETAIL	CF1040, P 2, PAYMENTS AND CREDITS, L 2	ESTIMATED TAX PAYMENTS	N	9		TOTAL OF EST TAX PMTS, EXTENSION PMT AND CREDIT FORWARD
57	TR LINE DETAIL	CF1040, P 2, PAYMENTS AND CREDITS, L 3	CREDIT FOR TAX PAID	N	9		CREDIT FOR TAX PAID TO ANOTHER CITY OR BY A PARTNERSHIP
58	TR TOT PMTS	CF1040, P 1, L 24, AND CF1040, P 2, PAYMENTS AND CREDITS, L 4	TOTAL PAYMENTS AND CREDITS	N	9		
59	TR TAX DUE	NO LINE ON RETURN FORM	TAX DUE	N	9	AMOUNT OF TAX DUE, OR NULL	TAX (LINE 23b) LESS TOTAL PAYMENTS AND CREDITS (LINE 24); (SEE FIELD 148 FOR TOTAL TAX, INTEREST AND PENALTY DUE)
60	TR OVERPMT	CF1040, P 1, L 27	OVERPAYMENT	N	9	AMOUNT OF OVERPAYMENT, 0 (ZERO) OR NULL	IF LINE 23b (TAX) LESS LINE 24 (TOTAL PAYMENTS & CREDITS) PLUS LINE 25C (INTEREST AND PENALTY) IS LESS THAN 1 ENTER AMOUNT AS POSITIVE NUMBER OR 0 (ZERO); NULL IF TAX DUE ON LINE 26
61	NONE	CF1040, P 1, L 28a, DONATION 1	OVERPAYMENT DONATION 1, AMT	N	9		AMOUNT OF OVERPAYMENT DONATED TO 1ST DONEE LISTED FOR CITY IN APPENDIX C
62	NONE	CF1040, P 1, L 28b, DONATION 2	OVERPAYMENT DONATION 2, AMT	N	9		AMOUNT OF OVERPAYMENT DONATED TO 2ND DONEE LISTED FOR CITY IN APPENDIX C
63	NONE	CF1040, P 2, DONATION DATA SCH WAS ELIMINATED	OVERPAYMENT DONATION 1, DONEE	A	35	NULL	NOT USED IN 2011 2D BARCODE SPECIFICATIONS; LEAVE NULL
64	NONE	CF1040, P 2, DONATION DATA SCH WAS ELIMINATED	OVERPAYMENT DONATION 2, DONEE	A	35	NULL	NOT USED IN 2011 2D BARCODE SPECIFICATIONS; LEAVE NULL
65	TR LINE DETAIL	CF1040, P 1, L 29	OVERPAYMENT CR FWD	N	9		AMOUNT OF OVERPAYMENT CREDIT FORWARD TO NEXT YEAR
66	TR LINE DETAIL	CF1040, P 1, L 30	OVERPAYMENT REFUND	N	9		AMOUNT OF OVERPAYMENT TO BE REFUNDED
67	NONE	CF1040, P2, SIGNATURE AREA	PREPARER NAME	A	40		
68	NONE	CF1040, P2, SIGNATURE AREA	DATE PREPARED	N	8	MMDDYYYY	
69	NONE	CF1040, P2, SIGNATURE AREA	PREPARER ADDRESS	A	25		
70	NONE	CF1040, P2, SIGNATURE AREA	PREPARER CITY	A	25		
71	NONE	CF1040, P2, SIGNATURE AREA	PREPARER STATE	A	2		
72	NONE	CF1040, P2, SIGNATURE AREA	PREPARER ZIP CODE	N	9		
73	NONE	CF1040, P2, SIGNATURE AREA	PREPARER TELEPHONE NUMBER	N	10		
74	NONE	CF1040, P2, SIGNATURE AREA	PREPARER ID NUMBER	N	9		
75	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 1	N	9		EMPLOYER ID NUMBER
76	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 1	N	9		EMPLOYEE'S SSN

APPENDIX G: 2D BARCODE SPECIFICATIONS FOR 2011 COMMON FORM (MICHIGAN CITIES) Changed from previous year's specifications or prior draft.
 DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS Fields added to 2d Barcode specifications for 2011 returns.
Fields removed from 2D Barcode specifications for 2011 and not used.
 REVISED: 11/22/2011

2D FIELD #	CITY/TAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION
77	EMPLOYER	W-2, BOX 1	TOTAL WAGES 1	N	9		W-2 FORM, BOX 1
78	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 1	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 1
79	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 1-1	N	9		W-2 FORM 1, BOX 19 FIRST LOCALITY DATA
80	EMPLOYER	W-2, BOX 20	LOCALITY NAME 1-1	A	10		W-2 FORM 1, BOX 20 FIRST LOCALITY DATA
81	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 2	N	9		EMPLOYER ID NUMBER
82	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 2	N	9		EMPLOYEE'S SSN
83	EMPLOYER	W-2, BOX 1	TOTAL WAGES 2	N	9		W-2 FORM, BOX 1
84	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 2	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 2
85	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 2-1	N	9		W-2 FORM 2, BOX 19 - FIRST LOCALITY DATA
86	EMPLOYER	W-2, BOX 20	LOCALITY NAME 2-1	A	10		W-2 FORM 2, BOX 20 - FIRST LOCALITY DATA
87	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 3	N	9		EMPLOYER ID NUMBER
88	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 3	N	9		EMPLOYEE'S SSN
89	EMPLOYER	W-2, BOX 1	TOTAL WAGES 3	N	9		W-2 FORM, BOX 1
90	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 3	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 3
91	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 3-1	N	9		W-2 FORM 3, BOX 19 - FIRST LOCALITY DATA
92	EMPLOYER	W-2, BOX 20	LOCALITY NAME 3-1	A	10		W-2 FORM 3, BOX 20 - FIRST LOCALITY DATA
93	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 4	N	9		EMPLOYER ID NUMBER
94	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 4	N	9		EMPLOYEE'S SSN
95	EMPLOYER	W-2, BOX 1	TOTAL WAGES 4	N	9		W-2 FORM, BOX 1
96	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 4	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 4
97	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 4-1	N	9		W-2 FORM 4, BOX 19 - FIRST LOCALITY DATA
98	EMPLOYER	W-2, BOX 20	LOCALITY NAME 4-1	A	10		W-2 FORM 4, BOX 20 - FIRST LOCALITY DATA
99	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 5	N	9		EMPLOYER ID NUMBER
100	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 5	N	9		EMPLOYEE'S SSN
101	EMPLOYER	W-2, BOX 1	TOTAL WAGES 5	N	9		W-2 FORM, BOX 1
102	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 5	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 5
103	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 5-1	N	9		W-2 FORM 5, BOX 19 - FIRST LOCALITY DATA
104	EMPLOYER	W-2, BOX 20	LOCALITY NAME 5-1	A	10		W-2 FORM 5, BOX 20 - FIRST LOCALITY DATA
105	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 6	N	9		EMPLOYER ID NUMBER
106	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 6	N	9		EMPLOYEE'S SSN
107	EMPLOYER	W-2, BOX 1	TOTAL WAGES 6	N	9		W-2 FORM, BOX 1
108	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 6	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 6
109	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 6-1	N	9		W-2 FORM 6, BOX 19 - FIRST LOCALITY DATA
110	EMPLOYER	W-2, BOX 20	LOCALITY NAME 6-1	A	10		W-2 FORM 6, BOX 20 - FIRST LOCALITY DATA
111	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 7	N	9		EMPLOYER ID NUMBER
112	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 7	N	9		EMPLOYEE'S SSN
113	EMPLOYER	W-2, BOX 1	TOTAL WAGES 7	N	9		W-2 FORM, BOX 1
114	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 7	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 7
115	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 7-1	N	9		W-2 FORM 7, BOX 19 - FIRST LOCALITY DATA
116	EMPLOYER	W-2, BOX 20	LOCALITY NAME 7-1	A	10		W-2 FORM 7, BOX 20 - FIRST LOCALITY DATA
117	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 8	N	9		EMPLOYER ID NUMBER
118	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 8	N	9		EMPLOYEE'S SSN
119	EMPLOYER	W-2, BOX 1	TOTAL WAGES 8	N	9		W-2 FORM, BOX 1
120	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 8	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 8
121	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 8-1	N	9		W-2 FORM 8, BOX 19 - FIRST LOCALITY DATA
122	EMPLOYER	W-2, BOX 20	LOCALITY NAME 8-1	A	10		W-2 FORM 8, BOX 20 - FIRST LOCALITY DATA

APPENDIX G:	2D BARCODE SPECIFICATIONS FOR 2011 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS	Changed from previous year's specifications or prior draft. Fields added to 2d Barcode specifications for 2011 returns. Fields removed from 2D Barcode specifications for 2011 and not used.
REVISED: 11/22/2011		

2D FIELD #	CITY/TAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION
123	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 9	N	9		EMPLOYER ID NUMBER
124	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 9	N	9		EMPLOYEE'S SSN
125	EMPLOYER	W-2, BOX 1	TOTAL WAGES 9	N	9		W-2 FORM, BOX 1
126	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 9	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 9
127	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 9-1	N	9		W-2 FORM 9, BOX 19 - FIRST LOCALITY DATA
128	EMPLOYER	W-2, BOX 20	LOCALITY NAME 9-1	A	10		W-2 FORM 9, BOX 20 - FIRST LOCALITY DATA
129	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 10	N	9		EMPLOYER ID NUMBER
130	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 10	N	9		EMPLOYEE'S SSN
131	EMPLOYER	W-2, BOX 1	TOTAL WAGES 10	N	9		W-2 FORM, BOX 1
132	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 10	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 10
133	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 10-1	N	9		W-2 FORM 10, BOX 19 - FIRST LOCALITY DATA
134	EMPLOYER	W-2, BOX 20	LOCALITY NAME 10-1	A	10		W-2 FORM 10, BOX 20 - FIRST LOCALITY DATA
135		CF1040, P 1, L 31a	ACH REFUND CHECK BOX	A	1	X OR NULL	X IF REFUND OF AMOUNT ON LINE 30 IS TO BE MADE VIA ACH DIRECT DEPOSIT
136		CF1040, P 1, L 31b	ACH DIRECT WITHDRAWAL PAYMENT	A	1	X OR NULL	X IF PAYMENT OF AMOUNT ON LINE 26 IS TO BE MADE VIA ACH DIRECT DEBIT
137		CF1040, P 1, L 31c	ROUTING NUMBER	N	9		BANK ROUTING NUMBER
138		CF1040, P 1, L 31d	ACCOUNT NUMBER	N	17		BANK ACCOUNT NUMBER
139		CF1040, P 1, L 31e	TYPE OF ACCOUNT, CHECKING	A	1	X OR NULL	
140		CF1040, P 1, L 31e	TYPE OF ACCOUNT, SAVINGS	A	1	X OR NULL	
141		CF1040, P 2, THIRD PARTY DESIGNEE AREA	POA THIRD PARTY DESIGNEE, YES	A	1	X OR NULL	EITHER THIS BOX OR THE BOX BELOW MUST CONTAIN AN "X"
142		CF1040, P 2, THIRD PARTY DESIGNEE AREA	POA THIRD PARTY DESIGNEE, NO	A	1	X OR NULL	EITHER THIS BOX OR THE BOX ABOVE MUST CONTAIN AN "X"
143		CF1040, P 2, THIRD PARTY DESIGNEE AREA	POA DESIGNEE'S NAME	A	35		
144		CF1040, P 2, THIRD PARTY DESIGNEE AREA	POA DESIGNEE'S PHONE NUMBER	N	10		FIRST THREE CHARACTERS AREA CODE, NEXT 7 PHONE NUMBER
145		CF1040, P 2, THIRD PARTY DESIGNEE AREA	POA PIN	A	5		PIN ASSIGNED BY TAXPAYER FOR POA SECURITY
146		CF-1040, P 1, L 25a	INTEREST FOR UNDERPAYMENT OF ESTIMATED TAX AND/OR LATE PAYMENT OF TAX DUE	N	9		
147		CF-1040, P 1, L 25b	PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX AND/OR LATE PAYMENT OF TAX DUE	N	9		
148		CF-1040, P 1, L 26	TOTAL TAX, INTEREST & PENALTY	N	9		TAX DUE (Field 59) + INTEREST (Field 146) + PENALTY (Field 147)
149	NONE	CF1040, P 1, L 28c, DONATION 3	OVERPAYMENT DONATION 3, AMT	N	9		AMOUNT OF OVERPAYMENT DONATED TO 2ND DONEE LISTED FOR CITY
150	NONE	CF1040, P 2, DONATION DATA SCH WAS ELIMINATED	OVERPAYMENT DONATION 3, DONEE	A	35	NULL	NOT USED IN 2011 2D BARCODE SPECIFICATIONS; LEAVE NULL
151		CF1040, P 2, ACH DIRECT DEBIT PAYMENT EFFECTIVE DATE LINE WAS ELIMINATED	ACH DIRECT DEBIT PAYMENT EFFECTIVE DATE	N	6	NULL	NOT USED IN 2011 2D BARCODE SPECIFICATIONS; LEAVE NULL
152		CF1040, P 1, FILING STATUS AREA	FILING STATUS	A	1	I, J OR S	I= SINGLE; J= MARRIED FILING JOINT; S= MARRIED FILING SEPARATELY
153	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 1-2	N	9		W-2 FORM 1, BOX 19 - SECOND LOCALITY DATA
154	EMPLOYER	W-2, BOX 20	LOCALITY NAME 1-2	A	10		W-2 FORM 1, BOX 20 - SECOND LOCALITY DATA
155	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 1-3	N	9		W-2 FORM 1, BOX 19 - THIRD LOCALITY DATA
156	EMPLOYER	W-2, BOX 20	LOCALITY NAME 1-3	A	10		W-2 FORM 1, BOX 20 - THIRD LOCALITY DATA
157	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 1-4	N	9		W-2 FORM 1, BOX 19 - FOURTH LOCALITY DATA
158	EMPLOYER	W-2, BOX 20	LOCALITY NAME 1-4	A	10		W-2 FORM 1, BOX 20 - FOURTH LOCALITY DATA

APPENDIX G:	2D BARCODE SPECIFICATIONS FOR 2011 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS	Changed from previous year's specifications or prior draft.
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REVISED: 11/22/2011

2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION
159	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 2-2	N	9		W-2 FORM 2, BOX 19 - SECOND LOCALITY DATA
160	EMPLOYER	W-2, BOX 20	LOCALITY NAME 2-2	A	10		W-2 FORM 2, BOX 20 - SECOND LOCALITY DATA
161	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 2-3	N	9		W-2 FORM 2, BOX 19 - THIRD LOCALITY DATA
162	EMPLOYER	W-2, BOX 20	LOCALITY NAME 2-3	A	10		W-2 FORM 2, BOX 20 - THIRD LOCALITY DATA
163	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 2-4	N	9		W-2 FORM 2, BOX 19 - FOURTH LOCALITY DATA
164	EMPLOYER	W-2, BOX 20	LOCALITY NAME 2-4	A	10		W-2 FORM 2, BOX 20 - FOURTH LOCALITY DATA
165	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 3-2	N	9		W-2 FORM 3, BOX 19 - SECOND LOCALITY DATA
166	EMPLOYER	W-2, BOX 20	LOCALITY NAME 3-2	A	10		W-2 FORM 3, BOX 20 - SECOND LOCALITY DATA
167	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 3-3	N	9		W-2 FORM 3, BOX 19 - THIRD LOCALITY DATA
168	EMPLOYER	W-2, BOX 20	LOCALITY NAME 3-3	A	10		W-2 FORM 3, BOX 20 - THIRD LOCALITY DATA
169	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 3-4	N	9		W-2 FORM 3, BOX 19 - FOURTH LOCALITY DATA
170	EMPLOYER	W-2, BOX 20	LOCALITY NAME 3-4	A	10		W-2 FORM 3, BOX 20 - FOURTH LOCALITY DATA
171	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 4-2	N	9		W-2 FORM 4, BOX 19 - SECOND LOCALITY DATA
172	EMPLOYER	W-2, BOX 20	LOCALITY NAME 4-2	A	10		W-2 FORM 4, BOX 20 - SECOND LOCALITY DATA
173	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 4-3	N	9		W-2 FORM 4, BOX 19 - THIRD LOCALITY DATA
174	EMPLOYER	W-2, BOX 20	LOCALITY NAME 4-3	A	10		W-2 FORM 4, BOX 20 - THIRD LOCALITY DATA
175	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 4-4	N	9		W-2 FORM 4, BOX 19 - FOURTH LOCALITY DATA
176	EMPLOYER	W-2, BOX 20	LOCALITY NAME 4-4	A	10		W-2 FORM 4, BOX 20 - FOURTH LOCALITY DATA
177	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 5-2	N	9		W-2 FORM 5, BOX 19 - SECOND LOCALITY DATA
178	EMPLOYER	W-2, BOX 20	LOCALITY NAME 5-2	A	10		W-2 FORM 5, BOX 20 - SECOND LOCALITY DATA
179	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 5-3	N	9		W-2 FORM 5, BOX 19 - THIRD LOCALITY DATA
180	EMPLOYER	W-2, BOX 20	LOCALITY NAME 5-3	A	10		W-2 FORM 5, BOX 20 - THIRD LOCALITY DATA
181	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 5-4	N	9		W-2 FORM 5, BOX 19 - FOURTH LOCALITY DATA
182	EMPLOYER	W-2, BOX 20	LOCALITY NAME 5-4	A	10		W-2 FORM 5, BOX 20 - FOURTH LOCALITY DATA
183	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 6-2	N	9		W-2 FORM 6, BOX 19 - SECOND LOCALITY DATA
184	EMPLOYER	W-2, BOX 20	LOCALITY NAME 6-2	A	10		W-2 FORM 6, BOX 20 - SECOND LOCALITY DATA
185	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 6-3	N	9		W-2 FORM 6, BOX 19 - THIRD LOCALITY DATA
186	EMPLOYER	W-2, BOX 20	LOCALITY NAME 6-3	A	10		W-2 FORM 6, BOX 20 - THIRD LOCALITY DATA
187	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 6-4	N	9		W-2 FORM 6, BOX 19 - FOURTH LOCALITY DATA
188	EMPLOYER	W-2, BOX 20	LOCALITY NAME 6-4	A	10		W-2 FORM 6, BOX 20 - FOURTH LOCALITY DATA
189	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 7-2	N	9		W-2 FORM 7, BOX 19 - SECOND LOCALITY DATA
190	EMPLOYER	W-2, BOX 20	LOCALITY NAME 7-2	A	10		W-2 FORM 7, BOX 20 - SECOND LOCALITY DATA
191	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 7-3	N	9		W-2 FORM 7, BOX 19 - THIRD LOCALITY DATA
192	EMPLOYER	W-2, BOX 20	LOCALITY NAME 7-3	A	10		W-2 FORM 7, BOX 20 - THIRD LOCALITY DATA
193	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 7-4	N	9		W-2 FORM 7, BOX 19 - FOURTH LOCALITY DATA
194	EMPLOYER	W-2, BOX 20	LOCALITY NAME 7-4	A	10		W-2 FORM 7, BOX 20 - FOURTH LOCALITY DATA
195	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 8-2	N	9		W-2 FORM 8, BOX 19 - SECOND LOCALITY DATA
196	EMPLOYER	W-2, BOX 20	LOCALITY NAME 8-2	A	10		W-2 FORM 8, BOX 20 - SECOND LOCALITY DATA
197	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 8-3	N	9		W-2 FORM 8, BOX 19 - THIRD LOCALITY DATA
198	EMPLOYER	W-2, BOX 20	LOCALITY NAME 8-3	A	10		W-2 FORM 8, BOX 20 - THIRD LOCALITY DATA
199	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 8-4	N	9		W-2 FORM 8, BOX 19 - FOURTH LOCALITY DATA
200	EMPLOYER	W-2, BOX 20	LOCALITY NAME 8-4	A	10		W-2 FORM 8, BOX 20 - FOURTH LOCALITY DATA
201	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 9-2	N	9		W-2 FORM 9, BOX 19 - SECOND LOCALITY DATA
202	EMPLOYER	W-2, BOX 20	LOCALITY NAME 9-2	A	10		W-2 FORM 9, BOX 20 - SECOND LOCALITY DATA
203	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 9-3	N	9		W-2 FORM 9, BOX 19 - THIRD LOCALITY DATA
204	EMPLOYER	W-2, BOX 20	LOCALITY NAME 9-3	A	10		W-2 FORM 9, BOX 20 - THIRD LOCALITY DATA
205	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 9-4	N	9		W-2 FORM 9, BOX 19 - FOURTH LOCALITY DATA
206	EMPLOYER	W-2, BOX 20	LOCALITY NAME 9-4	A	10		W-2 FORM 9, BOX 20 - FOURTH LOCALITY DATA
207	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 10-2	N	9		W-2 FORM 10, BOX 19 - SECOND LOCALITY DATA
208	EMPLOYER	W-2, BOX 20	LOCALITY NAME 10-2	A	10		W-2 FORM 10, BOX 20 - SECOND LOCALITY DATA
209	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 10-3	N	9		W-2 FORM 10, BOX 19 - THIRD LOCALITY DATA
210	EMPLOYER	W-2, BOX 20	LOCALITY NAME 10-3	A	10		W-2 FORM 10, BOX 20 - THIRD LOCALITY DATA
211	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 10-4	N	9		W-2 FORM 10, BOX 19 - FOURTH LOCALITY DATA
212	EMPLOYER	W-2, BOX 20	LOCALITY NAME 10-4	A	10		W-2 FORM 10, BOX 20 - FOURTH LOCALITY DATA

APPENDIX G:	2D BARCODE SPECIFICATIONS FOR 2011 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS	Changed from previous year's specifications or prior draft. Fields added to 2d Barcode specifications for 2011 returns. Fields removed from 2D Barcode specifications for 2011 and not used.
REVISED: 11/22/2011		

2D FIELD #	CITY/TAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION
213	NONE	MARRIED FILING SEPARATELY	SPOUSE'S SSN WHEN FILING STATUS IN FIELD 152 = S	N	9	NULL	NOT USED IN 2011 2D BARCODE SPECIFICATIONS; LEAVE NULL
214	NONE	MARRIED FILING SEPARATELY	SPOUSE'S NAME WHEN FILING STATUS IN FIELD 152 = S	A	40		NULL EXCEPT WHEN FILING STATUS (FIELD 152) = S (MARRIED FILING SEPARATELY); INCLUDE SPOUSE'S FIRST NAME, MIDDLE INITIAL AND LAST NAME
215	TAXPAYER	CF1040, P 1, ID AREA	APARTMENT NUMBER	A	9	#, APT, STE, SUITE ETC. PLUS APARTMENT NUMBER	#1A, APT 1A, STE 100, ETC.
216	POSTALCD	CF1040, P 1, ID AREA	FOREIGN COUNTRY NAME	A	25	COUNTRY NAME OR NULL	(NEW IN IRS FORMS FOR 2011)
217	POSTALCD	CF1040, P 1, ID AREA	FOREIGN PROVINCE/COUNTY	A	25	PROVINCE NAME OF NULL	(NEW IN IRS FORMS FOR 2011)
218	POSTALCD	CF1040, P 1, ID AREA	FOREIGN POSTAL CODE	A	10	POSTAL CODE OR NULL	(NEW IN IRS FORMS FOR 2011)
219	TAXPAYER	CF1040, P 2, EXEMPTION SCH, L 1a	TAXPAYER'S DATE OF BIRTH	D	9	MM/DD/YYYY	
220	TAXPAYER	CF1040, P 2, EXEMPTION SCH, L 1b	SPOUSE'S DATE OF BIRTH	D	9	MM/DD/YYYY	
221	CITWAGE	W-2, BOX 8	ALLOCATED TIPS 1	A	9		W-2 FORM 1, BOX 8 - ALLOCATED TIPS
222	CITWAGE	W-2, BOX 8	ALLOCATED TIPS 2	A	9		W-2 FORM 2, BOX 8 - ALLOCATED TIPS
223	CITWAGE	W-2, BOX 8	ALLOCATED TIPS 3	A	9		W-2 FORM 3, BOX 8 - ALLOCATED TIPS
224	CITWAGE	W-2, BOX 8	ALLOCATED TIPS 4	A	9		W-2 FORM 4, BOX 8 - ALLOCATED TIPS
225	CITWAGE	W-2, BOX 8	ALLOCATED TIPS 5	A	9		W-2 FORM 5, BOX 8 - ALLOCATED TIPS
226	CITWAGE	W-2, BOX 8	ALLOCATED TIPS 6	A	9		W-2 FORM 6, BOX 8 - ALLOCATED TIPS
227	CITWAGE	W-2, BOX 8	ALLOCATED TIPS 7	A	9		W-2 FORM 7, BOX 8 - ALLOCATED TIPS
228	CITWAGE	W-2, BOX 8	ALLOCATED TIPS 8	A	9		W-2 FORM 8, BOX 8 - ALLOCATED TIPS
229	CITWAGE	W-2, BOX 8	ALLOCATED TIPS 9	A	9		W-2 FORM 9, BOX 8 - ALLOCATED TIPS
230	CITWAGE	W-2, BOX 8	ALLOCATED TIPS 10	A	9		W-2 FORM 10, BOX 8 - ALLOCATED TIPS
231	CITWAGE	EXCLUDIBLE WAGES SCH	RESIDENT EXCLUDED WAGES 1	A	9		EXCLUDED RESIDENT WAGES FOR EMPLOYER 1
232	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 1	A	9		EXCLUDED NONRESIDENT WAGES FOR EMPLOYER 1
233	CITWAGE	EXCLUDIBLE WAGES SCH	RESIDENT EXCLUDED WAGES 2	A	9		EXCLUDED RESIDENT WAGES FOR EMPLOYER 2
234	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 2	A	9		EXCLUDED NONRESIDENT WAGES FOR EMPLOYER 2
235	CITWAGE	EXCLUDIBLE WAGES SCH	RESIDENT EXCLUDED WAGES 3	A	9		EXCLUDED RESIDENT WAGES FOR EMPLOYER 3
236	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 3	A	9		EXCLUDED NONRESIDENT WAGES FOR EMPLOYER 3
237	CITWAGE	EXCLUDIBLE WAGES SCH	RESIDENT EXCLUDED WAGES 4	A	9		EXCLUDED RESIDENT WAGES FOR EMPLOYER 4
238	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 4	A	9		EXCLUDED NONRESIDENT WAGES FOR EMPLOYER 4
239	CITWAGE	EXCLUDIBLE WAGES SCH	RESIDENT EXCLUDED WAGES 5	A	9		EXCLUDED RESIDENT WAGES FOR EMPLOYER 5
240	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 5	A	9		EXCLUDED NONRESIDENT WAGES FOR EMPLOYER 5
241	CITWAGE	EXCLUDIBLE WAGES SCH	RESIDENT EXCLUDED WAGES 6	A	9		EXCLUDED RESIDENT WAGES FOR EMPLOYER 6
242	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 6	A	9		EXCLUDED NONRESIDENT WAGES FOR EMPLOYER 6
243	CITWAGE	EXCLUDIBLE WAGES SCH	RESIDENT EXCLUDED WAGES 7	A	9		EXCLUDED RESIDENT WAGES FOR EMPLOYER 7
244	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 7	A	9		EXCLUDED NONRESIDENT WAGES FOR EMPLOYER 7
245	CITWAGE	EXCLUDIBLE WAGES SCH	RESIDENT EXCLUDED WAGES 8	A	9		EXCLUDED RESIDENT WAGES FOR EMPLOYER 8
246	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 8	A	9		EXCLUDED NONRESIDENT WAGES FOR EMPLOYER 8
247	CITWAGE	EXCLUDIBLE WAGES SCH	RESIDENT EXCLUDED WAGES 9	A	9		EXCLUDED RESIDENT WAGES FOR EMPLOYER 9
248	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 9	A	9		EXCLUDED NONRESIDENT WAGES FOR EMPLOYER 9
249	CITWAGE	EXCLUDIBLE WAGES SCH	RESIDENT EXCLUDED WAGES 10	A	9		EXCLUDED RESIDENT WAGES FOR EMPLOYER 10
250	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 10	A	9		EXCLUDED NONRESIDENT WAGES FOR EMPLOYER 10
251		CF1040, P 1, RESIDENCY AREA	PART-YEAR RESIDENCY START DATE	D	10	DATE OR NULL	FIRST DATE OF RESIDENCY DURING YEAR
252		CF1040, P 1, RESIDENCY AREA	PART-YEAR RESIDENCY END DATE	D	10	DATE OR NULL	LAST DATE OF RESIDENCY DURING YEAR
253		CF1040, P 1, L 23a	SCH TC CHECK BOX	A	1	X OR NULL	TO BE MARKED (X) IF SCHEDULE TC USED TO CALCULATE TAX ON REPORTED ON LINE 23b
254	NONE		TRAILER	A	5	*EOD*	END OF DATA INDICATOR

COMMON CITY INCOME TAX FORM, CF-1040

Revised: 11/22/2011

APPENDIX H

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

COMMON CITY INCOME TAX FORM, CF-1040
APPENDIX K Revised: 10/21/2011

3 Character Abbreviations for Cities Accepting Common Form Returns and Page Indicator for Form CF-4220 and Form CF-1040, Pages 1 and 2

City Name	State	Dash Spacer	3 Character City Name Abbreviation {CN}
ALBION	MI	-	ALB
BATTLE CREEK	MI	-	BCK
BIG RAPIDS	MI	-	BRR
FLINT	MI	-	FLT
GRAND RAPIDS	MI	-	GRR
GRAYLING	MI	-	GRA
HAMTRAMCK	MI	-	HAM
HIGHLAND PARK	MI	-	HPK
IONIA	MI	-	ION
JACKSON	MI	-	JAC
LANSING	MI	-	LNS
LAPEER	MI	-	LPR
MUSKEGON	MI	-	MKG
MUSKEGON HEIGHTS	MI	-	MHT
PONTIAC	MI	-	PNT
PORTLAND	MI	-	POR
SAGINAW	MI	-	SAG
SPRINGFIELD	MI	-	SPR
WALKER	MI	-	WAL

Tax Form	Page Indicator
FORM CF-4220	0
FORM CF-1040, PAGE 1	1
FORM CF-1040, PAGE 2	2

Use the 3 character city name abbreviation on other forms, schedules or worksheets in the Common Form packet where called for as indicated by "{CN}." For example, on the Credit for Tax Paid to Another City and Tax Paid by a Partnership Worksheet use GRR to indicate Grand Rapids as the resident city and use LNS to indicate Lansing and the other city.

COMMON CITY INCOME TAX FORM, CF-1040

APPENDIX L

Revised: 10/14/2011

OCR SCAN LINE SPECIFICATIONS FOR
INDIVIDUAL INCOME TAX PAYMENT VOUCHERS

FORMS CF-1040ES AND CF-1040EXT, CF-1040, AND CF-1040PV

TAX ID	TAX YEAR	TAX CODE	TAX TYPE	PAYMENT AMOUNT
123456789	1234	123	123	12,345,678.90

EXAMPLE

123456789	2008	RET	RET	1234567890
-----------	------	-----	-----	------------

TAX CODE

EST = ESTIMATED TAX PAYMENT
RET = EXTENSION PAYMENT
RET = RETURN PAYMENT
RET = RETURN PAYMENT VOUCHER
RET = ASSESSMENT PAYMENT

TAX CODE	=====>	TAX TYPE (PAYMENT TYPE)
EST	=====>	01Q = 1ST QTR ESTIMATED PAYMENT
EST	=====>	02Q = 2ND QTR RET ESTIMATED PAYMENT
EST	=====>	03Q = 3RD QTR RET ESTIMATED PAYMENT
EST	=====>	04Q = 4TH QTR RET ESTIMATED PAYMENT
RET	=====>	EXT = EXTENSION PAYMENT
RET	=====>	RET = RETURN PAYMENT WITH A RETURN
RET	=====>	RPV = RETURN PAYMENT VOUCHER WITHOUT RETURN
RET	=====>	BIL = ASSESSMENT PAYMENT

ACTUAL DATA STREAM FOR AN ESTIMATED TAX PAYMENT

123456789	2012	EST	01Q	1234567890	MUST BE IN FONT "OCR A"
123456789	2012	EST	02Q	1234567890	MUST BE IN FONT "OCR A"
123456789	2012	EST	03Q	1234567890	MUST BE IN FONT "OCR A"
123456789	2012	EST	04Q	1234567890	MUST BE IN FONT "OCR A"

ACTUAL DATA STREAM AN EXTENSION PAYMENT

123456789	2011	RET	EXT	1234567890	MUST BE IN FONT "OCR A"
-----------	------	-----	-----	------------	-------------------------

ACTUAL DATA STREAM FOR A RETURN PAYMENT WITHOUT A PAYMENT VOUCHER

123456789	2011	RET	RET	1234567890	MUST BE IN FONT "OCR A"
-----------	------	-----	-----	------------	-------------------------

ACTUAL DATA STREAM FOR A RETURN PAYMENT WITH A PAYMENT VOUCHER

123456789	2011	RET	RPV	1234567890	MUST BE IN FONT "OCR A"
-----------	------	-----	-----	------------	-------------------------

ACTUAL DATA STREAM FOR AN ASSESSMENT PAYMENT

123456789	2011	RET	BIL	1234567890	MUST BE IN FONT "OCR A"
-----------	------	-----	-----	------------	-------------------------

DATA STREAM CHARACTERS

CHARACTER	EXPLANATION
1 THROUGH 9	SSN
10 & 11	BLANK
12 THROUGH 15	FOUR DIGIT TAX YEAR
16 & 17	BLANK
18 THROUGH 20	THREE CHARACTER TAX CODE
21 & 22	BLANK
23 THROUGH 25	THREE CHARACTER TAX TYPE
26 & 27	BLANK
28 THROUGH 37	PAYMENT AMOUNT (LAST TWO DIGITS ARE CENTS; NO DECIMAL POINT)

2011 CF-4220

MI-**{CN}**0

{CITY NAME}

**2011 INDIVIDUAL CITY INCOME TAX
BARCODE DATASHEET**

This datasheet is the cover sheet of your return. For your return to be complete you **must** include this cover sheet with your individual income tax return and all required attachments. Staple this form to the top of your city income tax return for

RETURN INFORMATION

3.5" X 1.75"

SPACE REQUIRED FOR 2D BARCODE

Taxpayer's SSN		Taxpayer's first name		Initial	Last name	
Spouse's SSN		If joint return spouse's first name		Initial	Last name	
Present home address (Number and street)						Apt. no.
Address line 2 (P.O. Box address for mailing use only)						
City, town or post office				State	Zip code	
Foreign country name			Foreign province/county		Foreign postal code	

RESERVED FOR FUTURE 2D BARCODE

3.5" X 1.75"

SPACE REQUIRED FOR 2D BARCODE

MAIL TO ADDRESS:
{CITY NAME} INCOME TAX DEPARTMENT, ADDRESS, CITY, ST ZIP CODE

CF-1040

{CITY NAME}

2011

INDIVIDUAL RETURN DUE APRIL 30, 2012

MI-{CN}1

Taxpayer's SSN		Taxpayer's first name Initial Last name		RESIDENCE STATUS	
Spouse's SSN		If joint return spouse's first name Initial Last name		<input type="checkbox"/> Resident <input type="checkbox"/> Nonresident <input type="checkbox"/> Part-year resident Part-year resident - dates of residency From: []/[]/[] To: []/[]/[]	
Make sure the SSN(s) above and on page 2, line 1d are correct.		Present home address (Number and street) Apt. no.		FILING STATUS	
Check box if you need a return form mailed to you next year. <input type="checkbox"/>		Address line 2 (P.O. Box address for mailing use only)		<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately. Enter spouse's SSN in Spouse's SSN box and Spouse's full name here.	
For city use only		City, town or post office State Zip code		>>	
		Foreign country name Foreign province/county Foreign postal code			

INCOME		ROUND ALL FIGURES TO NEAREST DOLLAR (\$0.50 next dollar)		Column A Federal Return Data	Column B Exclusions/Adjustments	Column C Taxable Income	
ATTACH COPY OF PAGE 1 OF FEDERAL RETURN	1. Wages, salaries, tips, etc. (W-2 forms must be attached)	1		.00	.00	.00 *	
	2. Taxable interest	2		.00	.00	.00	
	3. Ordinary dividends	3		.00	.00	.00	
	4. Taxable refunds, credits or offsets	4		.00	.00	NOT TAXABLE	
	5. Alimony received	5		.00	.00	.00	
	6. Business income or (loss) (Attach federal Schedule C.)	6		.00	.00	.00	
	7. Capital gain or (loss) (Attach copy of fed. Sch. D.) 7a. <input type="checkbox"/> Mark if federal Sch. D not required.	7		.00	.00	.00	
	8. Other gains or (losses) (Attach copy of federal Form 4797.)	8		.00	.00	.00	
	9. Taxable IRA distributions	9		.00	.00	.00	
	10. Taxable pensions and annuities (Attach copy of Form(s) 1099-R)	10		.00	.00	.00	
ATTACH W-2 FORMS HERE	11. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Attach federal Schedule E.)	11		.00	.00	.00	
	12. Subchapter S corporation distributions (Attach federal Schedule K-1.)	12	NOT APPLICABLE		.00	.00	
	13. Farm income or (loss) (Attach federal Schedule F.)	13		.00	.00	.00	
	14. Unemployment compensation	14		.00	.00	NOT TAXABLE	
	15. Social security benefits	15		.00	.00	NOT TAXABLE	
	16. Other income (Attach statement listing type and amount.)	16		.00	.00	.00	
	17. Total additions (Add lines 2 through 16.)	17		.00	.00	.00 *	
	18. Total income (Add lines 1 through 16.)	18		.00	.00	.00	
	19. Total deductions (Subtractions) (Total from page 2, Deductions Schedule, line 7.)	19				.00 *	
	20. Total income after deductions (Subtract line 19 from line 18.)	20				.00	
ENCLOSE CHECK OR MONEY ORDER	21. Exemptions (Enter the total exemptions, from Form CF-1040, page 2, box 1h, in line 21a and multiply this number by the value of an exemption and enter on line 21b)	21a			21b	.00	
	22. Total income subject to tax (Subtract line 21b from line 20.)	22				.00	
	23. Tax at (tax rate) (Multiply line 22 by resident or nonresident tax rate for city and enter tax on line 23b, or if using Schedule TC to compute tax, check box 23a and enter tax from Schedule TC, line 23d.)	23a			23b	.00	
	24. Total payments and credits (Total from page 2, Payments and Credits Schedule, line 4)	24				.00	
	25. Estimated tax or late payment interest and penalty Interest 25a .00 Penalty 25b .00 Total interest and penalty 25c	25c				.00	
	Amount you owe (Add lines 23b and 25c, and subtract line 24)						
	TAX DUE 26. MAKE CHECK OR MONEY ORDER PAYABLE TO: {CITY NAME} CITY TREASURER OR PAY WITH A DIRECT ELECTRONIC WITHDRAWAL (Mark pay tax due, line 31b, and complete line 31c, d & e.)	26					.00
	OVERPAYMENT 27. Tax overpayment (Subtract lines 23b and 25c from line 24)	27					.00
	28. Donations 28a .00 28b .00 28c .00 Total donations 28d	28d					.00
	29. Amount of Overpayment to be credited forward to 2012 Amount of credit to 2012 >>	29					.00
30. Amount of Overpayment to be refunded (Line 27 less lines 28d and 29) (For direct deposit mark refund box, line 31a, and complete line 31 c, d & e.) Refund amount >>	30					.00	
31. Direct deposit refund or direct withdrawal payment (Mark appropriate box 31a or 31b and complete lines 31c, 31d and 31e)	31a	31b	31c	31d	31e		

FORM CF-1040, PAGE 2	Taxpayer's name	Taxpayer's SSN	MI-{CN}2
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EXEMPTIONS SCHEDULE	Date of birth (mm/dd/yyyy)					Regular	65 or over	Blind	Deaf	Disabled	
	1a. You	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	1b. Spouse	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
1c. <input type="checkbox"/> Check box if you can be claimed as a dependent on another person's tax return											
1d. Dependents List here the first and last name, Social Security Number, relationship and date of birth for each dependent child and each other dependent. (Add schedule if more lines needed.)	First Name	Last Name			Social Security Number	Relationship	Date of Birth				
1e. Enter the number of boxes checked on lines 1a and 1b											
1f. Enter number of dependent children listed on line 1d											
1g. Enter number of other dependents listed on line 1d											
1h. Total exemptions (Add lines 1e, 1f and 1g, enter here and also on page 1, line 21a)											

EXCLUDED WAGES SCHEDULE (See instructions. Resident wages generally not excludible.)

W-2 #	EMPLOYER'S ID	RESIDENT EXCLUDED WAGES	NONRESIDENT EXCLUDED WAGES	W-2 #	EMPLOYER'S ID	RESIDENT EXCLUDED WAGES	NONRESIDENT EXCLUDED WAGES
1		.00	.00	6		.00	.00
2		.00	.00	7		.00	.00
3		.00	.00	8		.00	.00
4		.00	.00	9		.00	.00
5		.00	.00	10		.00	.00

DEDUCTIONS SCHEDULE (See instructions. Deductions must be allocated on the same basis as related income.)

1. IRA deduction (Attach copy of page 1 of federal return & evidence of payment.)	1	.00
2. Self Employed SEP, SIMPLE and qualified plans (Attach copy of page 1 of federal return.)	2	.00
3. Employee business expenses (See instructions and attach copy of federal Form 2106.)	3	.00
4. Moving expenses (Into city area only) (Attach copy of federal Form 3903.)	4	.00
5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT. Attach copy of page 1 of federal return.)	5	.00
6. Renaissance Zone deduction (Attach Schedule RZ OF 1040.)	6	.00
7. Total deductions (Add line 1 through line 6, enter total here and on page 1, line 19)	7	.00

PAYMENTS AND CREDITS SCHEDULE

1. Tax withheld by your employer for {City Name} (Attach W-2 Forms showing tax withheld for {City name})	1	.00
2. Estimated income tax payments, extension payment and credit forward	2	.00
3. Credit for tax paid to another city and for tax paid by a partnership (Attach copy of other city's return.)	3	.00
4. Total payments and credits (Add lines 1 through 3, enter total here and on page 1, line 24)	4	.00

ADDRESS SCHEDULE

ADDRESSES WHERE TAXPAYER (T), SPOUSE (S) OR BOTH (B) RESIDED DURING YEAR AND DATES OF RESIDENCY

MARK T, S, B	ADDRESS (INCLUDE CITY, STATE & ZIP CODE) Start with address used on last year's return. If the address is the same as listed on page 1 of this return, print "Same." If no return filed, list reason. Continue listing residence addresses from this year.	FROM		TO	
		MONTH	DAY	MONTH	DAY

THIRD PARTY DESIGNEE

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

Designee's name	Phone No.	Personal identification number (PIN)
-----------------	-----------	--------------------------------------

Under the penalty of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the preparer's declaration is based on all information of which preparer has any knowledge.

SIGN HERE ⇒	TAXPAYER'S SIGNATURE - If joint return, both spouses must sign	Date (MM/DD/YY)	Taxpayer's occupation	Daytime phone number ()	If deceased, date of death
	SPOUSE'S SIGNATURE	Date (MM/DD/YY)	Spouse's occupation	Daytime phone number ()	If deceased, date of death
PREPARER'S SIGNATURE	SIGNATURE OF PREPARER OTHER THAN TAXPAYER			Date (MM/DD/YY)	PTIN, EIN or SSN
	FIRM'S NAME (or yours if self employed), ADDRESS AND ZIP CODE				Preparer's phone number ()

SCHEDULE HEADER

Print the schedule header on each page of the Exclusions and Adjustment Schedules, Deduction Schedules and the Tax Credit Schedule.

Print a schedule only when that schedule is used to explain or document:

1. An exclusion or adjustment claimed and reported on Form CF-1040, page 1, column 2;
2. A deduction claimed on the return; or
3. A credit for tax paid is claimed on the return.

When printing schedules, it is not necessary to print the instructions contained in the schedule. However, print the column headers and the summary lines of the schedule as well as the data reported on the schedule.

Print all schedules necessary one after the other on the same page if possible. For example see below.

Taxpayer's name John Q Public	Taxpayer's SSN 000-00-0000	2011 {City Name}
----------------------------------	-------------------------------	------------------

EXCLUDIBLE INTEREST INCOME - CF-1040, PAGE 1, LINE 2, COLUMN B		Revised 09/26/2011
Nonbusiness interest income of a nonresident individual is totally excluded.		
1. Interest from federal obligations		100
2. Interest from Subchapter S corporations (Attach Schedule K-1)		
3. Other excludible interest income (Attach detailed explanation)		
4. Excludible interest income (Enter total here and on page 1, line 2, Column B)		100

EXCLUDIBLE DIVIDEND INCOME - CF-1040, PAGE 1, LINE 3, COLUMN B		Revised 09/22/2011
Dividend income of a nonresident individual is totally excluded.		
1. Dividends from federal obligations		100
2. Dividends from Subchapter S corporations (Attach Schedule K-1)		
3. Other excludible dividend income (Attach detailed explanation)		
4. Excludible dividend income (Enter total here and on page 1, line 3, Column B)		100

EMPLOYEE BUSINESS EXPENSE DEDUCTION WORKSHEET - CF-1040, PAGE 2, DEDUCTION SCHEDULE, LINE 3					
Attach a copy of this form to your city income tax return					
	Column 1 As reported on federal Form 2106	Column 2 Employer 1	Column 3 Employer 2	Column 4 Employer 3	Column 5 Employer 4
1. Employer's identification number (FEIN)					
2. Occupation (List for each employer.)					
3. Vehicle expenses	4,500 .00	4,500 .00	.00	.00	.00
4. Parking, fees, tolls and local transportation, including train, bus, etc.	200 .00	200 .00	.00	.00	.00
5. Travel expenses while away from home overnight, including, lodging, airfare, car rental, etc.	1,000 .00	1,000 .00	.00	.00	.00
6. Were you an outside salesperson? (Answer yes or no in the column for each employer. See definition of outside salesperson below.)		NO			
7. Business expenses not included on lines 3 through 5 (Do not include meals and entertainment.) (Enter amount for the employer only if line 6 of column is yes. (See instruction below)	1,000 .00	- .00	.00	.00	.00
8. Meals (See meal expenses instruction below.)	1,500 .00	1,500 .00	.00	.00	.00
9. Add lines 3, 4, 5, 7 and 8 and enter the total expenses here	8,200 .00	7,200 .00	.00	.00	.00
10. Enter reimbursements received from your employer for expenses included in line 9 that were not reported to you in box 1 of Form W-2	500 .00	500 .00	.00	.00	.00
11. Business expense deduction (Subtract line 10 from line 9.)		6,700 .00	.00	.00	.00
12. Percentage deductible (Same percentage related wages are taxable)		100 %	100 %	%	%
13. Allowable business expense deduction (Line 11 times line 12.)		6,700 .00	.00	.00	.00
14. Total business expense deduction (Enter the total of line 13, columns 2 through 5 here and also on Form CF-1040, page 2, Deductions Schedule, line 3)					6,700 .00

SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - CF-1040, PAGE 1, LINES 23a AND 23b

A part-year resident is required to complete and attach this schedule to the city return:

1. Box A to report dates of residency of the taxpayer and spouse during the tax year.
2. Box B to report the former address of the taxpayer and spouse.
3. Column A to report all income from their federal return.
4. Column B to report all income taxable on their federal return not taxable to {CITY NAME};
5. Column C to report income taxable as a {CITY NAME} resident and compute tax due on this income at the resident tax rate.
6. Column D to report income taxable as a nonresident and compute tax due on this income at the nonresident tax rate.

A. PART-YEAR RESIDENCY PERIOD From		To	B. PART-YEAR RESIDENT'S FORMER ADDRESS			
Taxpayer			Taxpayer			
Spouse			Spouse			

INCOME		Column A Federal Return Data	Column B Exclusions and Adjustments	Column C Resident Income	Column D Nonresident Income
1.	Wages, salaries, tips, etc. (Attach Form(s) W-2)	1	.00	.00	.00
2.	Taxable interest	2	.00	.00	NOT TAXABLE
3.	Ordinary dividends	3	.00	.00	NOT TAXABLE
4.	Taxable refunds, credits or offsets	4	.00	.00	NOT TAXABLE
5.	Alimony received	5	.00	.00	.00
6.	Business income or (loss) (Attach copy of federal Schedule C.)	6	.00	.00	.00
7.	Capital gain or (loss) (Attach copy of federal Sch. D.)	7	.00	.00	.00
			Mark if federal Sch. D not required.		
8.	Other gains or (losses) (Attach copy of federal Form 4797.)	8	.00	.00	.00
9.	Taxable IRA distributions	9	.00	.00	.00
10.	Taxable pensions and annuities (Attach copy of Form 1099-R.)	10	.00	.00	.00
11.	Rental real estate, royalties, partnerships, S corps., trusts, etc. (Attach copy of fed. Sch. E.)	11	.00	.00	.00
12.	Subchapter S corporation distributions (Attach copy of federal Schedule K-1.)	12	NOT APPLICABLE	.00	.00
13.	Farm income or (loss) (Attach copy of federal Schedule F.)	13	.00	.00	.00
14.	Unemployment compensation	14	.00	.00	NOT APPLICABLE
15.	Social security benefits	15	.00	.00	NOT APPLICABLE
16.	Other income (Attach statement listing type and amount.)	16	.00	.00	.00
17.	Total additions (Add lines 2 through 16.)	17	.00	.00	.00
18.	Total income (Add lines 1 through 16.)	18	.00	.00	.00

DEDUCTIONS SCHEDULE See instructions. Deductions must be allocated on the same basis as related income.

1.	IRA deduction (Attach copy of page 1 of federal return & evidence of payment.)	1	.00	.00	.00	.00
2.	Self Employed SEP, SIMPLE and qualified plans (Attach copy of page 1 of federal return.)	2	.00	.00	.00	.00
3.	Employee business expenses (See instructions and attach copy of federal Form 2106.)	3	.00	.00	.00	.00
4.	Moving expenses (Into city area only.) (Attach copy of federal Form 3903.)	4	.00	.00	.00	.00
5.	Alimony paid (DO NOT INCLUDE CHILD SUPPORT. (Attach copy of page 1 of fed. return.)	5	.00	.00	.00	.00
6.	Renaissance Zone deduction (Attach Schedule RZ of 1040.)	6		.00	.00	.00
19.	Total deductions (Add lines 1 through 6.)	19		.00	.00	.00
20.	Total income after deductions (Subtract line 19 from line 18.)	20		.00	.00	.00
21.	Exemptions (Enter the number of exemptions from Form CF-1040, page 2, box 1h, on line 21a and multiply by the value of an exemption, and enter on line 21b) (If the amount on line 21b exceeds the amount of resident income on line 20, enter unused portion on line 21c)	21a		21b	.00	
		21c				.00
22a.	Total income subject to tax as a resident (Subtract line 21b from line 20.)	22a		.00		
22b.	Total income subject to tax as a nonresident (Subtract line 21c from line 20.)	22b				.00
23a.	Line not used on this form	23a				
23b.	Tax at resident rate (MULTIPLY LINE 22a BY RESIDENT TAX RATE.)	23b		.00		
23c.	Tax at nonresident rate (MULTIPLY LINE 22b BY NONRESIDENT TAX RATE.)	23c				.00
23d.	Total tax (Add lines 23b and 23c.) (ENTER HERE AND ON FORM CF-1040, PAGE 1, LINE 23b, AND PLACE A MARK (X) IN BOX 23a OF FORM CF-1040.)	23d		.00		

EXCLUDIBLE WAGES, SALARIES, TIPS, ETC. - CF-1040, PAGE 1, LINE 1, COLUMN B

A copy of each W-2 form must be attached to front of Form CF-1040 to substantiate total wages and city tax withheld.
 Use this form to provide details for all wages, etc., excluded from income reported on Form CF-1040, page 1, line 1, column A.
 If more than 4 employers with excluded wages, etc., add additional pages of this schedule. Revised: 11/10/2011

	Employer 1		Employer 2		Employer 3		Employer 4	
1. Employer's ID Number. (Form W-2, box b)								
2. Employer's name. (Form W-2, box c)								
3. Enter T for taxpayer's or S for Spouse's employer and enter Social Security Number from Form W-2, box a.								
4. Dates of employment during tax year.	From	To	From	To	From	To	From	To
5. Resident excludible wages (Normally not excludible; enter here and also on CF-1040, page 2, Excluded Wages Schedule)								
6. Nonresident excludible wages (Enter here and also on Form CF-1040, page 2, Excluded Wages Schedule)								
7. Reason excludible wages (line 6) are not taxable.								
8. Street address of work station. (Where you actually work)								
9. City deductible employee business expenses.								

10. Total excludible wages from all employers. (Add lines 5 and 6 for all columns) (Enter here and also on page 1, line 1, Column B) (Part-year residents enter here and on Schedule TC, column B)

NONRESIDENT AND PART-YEAR RESIDENT WAGE ALLOCATION

For use by nonresidents or part-year residents who worked both in and outside of the city for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use wage allocation to determine wages earned in city while a nonresident; use only wages and days worked while a nonresident for computations.

NONRESIDENT WAGE ALLOCATION	Employer 1	Employer 2	Employer 3	Employer 4
11. Enter actual number of days or hours on job for employer during period. (Do not include weekends you did not work.)				
12. Vacation, holiday and sick days or hours included in line 11.				
13. Actual number of days or hours worked. (Line 11 less line 12)				
14. Enter actual number of days or hours worked in city.				
15. Percentage of days or hours worked in city. (Line 14 divided by line 13; default is 100%)	%	%	%	%
16. Form W-2, Box 1, Wages, tips, other compensation.				
17. Wages earned in city. (Line 16 times line 15)				
18. Excludible wages from employer. (Line 16 less Line 17)				

EXCLUDIBLE INTEREST INCOME - CF-1040, PAGE 1, LINE 2, COLUMN B		Revised 10/21/2011
Nonbusiness interest income of a nonresident individual is totally excluded.		
1. Interest from federal obligations		.00
2. Interest from Subchapter S corporations (Attach Schedule K-1)		.00
3. Other excludible interest income (Attach detailed explanation)		.00
4. Excludible interest income (Enter total here and on page 1, line 2, column B)		.00

EXCLUDIBLE DIVIDEND INCOME - CF-1040, PAGE 1, LINE 3, COLUMN B		Revised 10/21/2011
Dividend income of a nonresident individual is totally excluded.		
1. Dividends from federal obligations		.00
2. Dividends from Subchapter S corporations (Attach Schedule K-1)		.00
3. Other excludible dividend income (Attach detailed explanation)		.00
4. Excludible dividend income (Enter total here and on page 1, line 3, column B)		.00

EXCLUSIONS AND ADJUSTMENTS TO BUSINESS INCOME OR (LOSS) - CF-1040, PAGE 1, LINE 6, COLUMN B Revised: 11/10/2011

Nonresidents use this schedule to compute excludible business income reported on federal Schedule C that is from business activity outside the city

BUSINESS INCOME	BUSINESS # 1	BUSINESS # 2	BUSINESS # 3	BUSINESS # 4
1. Net profit (or loss) from business or profession	.00	.00	.00	.00
2. Business allocation percentage (For each separate business compute the business allocation percentage using the Business Allocation Formula below and enter it here)	%	%	%	%
3. Allocated net profit (loss) (For each column, multiply line 1 by line 2)	.00	.00	.00	.00
4. Excludible net profit (loss) (For each column, subtract line 3 from line 1)	.00	.00	.00	.00
5. Total excludible net profit (loss) (Add amounts on line 4 of each column; enter here and on Form CF-1040, page 1, line 6, column B)				.00

BUSINESS #

BUSINESS ALLOCATION FORMULA WORKSHEET	COLUMN 1 EVERYWHERE	COLUMN 2 IN CITY	COLUMN 3 PERCENTAGE (Column 2 divided by column 1)
1. Average net book value of real and tangible personal property	.00	.00	
2. Gross rents paid on real property multiplied by 8	.00	.00	
3. Total property	.00	.00	%
4. Total wages, salaries and other compensation of all employees	.00	.00	%
5. Gross receipts from sales made or services rendered	.00	.00	%
6. Total percentages (Add the percentages computed in column 3)			%
7. Business allocation percentage (Divide line 6 by the number of apportionment factors used)			%

Attach a copy of each Federal Schedule C.

Attach a separate Business Allocation Formula calculation for each separate federal Schedule C if allocating income of a business.

Note: In determining the average percentage, if a factor does not exist, you must divide the total of the percentages by the number of factors used.

Note: If you are authorized to use a special formula, attach a copy of the administrator's approval letter and attach a schedule detailing calculation.

Note: Net operating loss from prior year is reported on Line 16, Other income.

EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAIN OR (LOSS) - CF-1040, PAGE 1, LINE 7, COLUMN B		
Revised: 10/14/2011		
Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to capital gains or (losses)	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Capital gain or (loss) on property located outside of city	NOT EXCLUDIBLE	.00
2. Capital gain or (loss) on securities issued by U.S. Government	.00	EXCLUDIBLE ON LINE 1
3. Portion of capital gain or (loss) from property owned prior to Ordinance inception (For residents on all such property; for nonresidents only on property located in city.) (Attach a schedule that identifies and shows the calculation for each.)	.00	.00
4. Capital gain or (loss) from Sub. S corporations (See instructions; not allowed for residents of Flint or Grand Rapids.) (Attach schedule.)	.00	.00
5. Adjustment for capital loss carryover from period prior to residency (A resident is not allowed to claim a capital loss carryover from property sold prior to their date of residency.)	.00	NO ADJUSTMENT ALLOWED
6. Adjustment for difference between federal and city's capital loss carryover from prior year (The city's capital loss carryover is usually different from the amount reported on federal return; an adjustment must be made for this difference.)	.00	.00
7. Adjustment to limit capital loss to \$3,000 for tax year	.00	.00
8. Total exclusions and adjustments to capital gains or (losses) (Enter total here and on Form CF-1040, page 1, line 7, column B)	.00	.00
Attach copy of federal Schedule D and all supporting schedules to return.		
Deferred gains from sales of property located in city or property sold while a resident of city are taxable when reported on federal return.		

EXCLUSIONS AND ADJUSTMENTS TO OTHER GAINS OR (LOSSES) - CF-1040, PAGE 1, LINE 8, COLUMN B <small>Revised 10/12/2011</small>		
Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to other gains or (losses)	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Other gains or (losses) on property located outside of city	NOT EXCLUDIBLE	.00
2. Portion of other gains or (losses) from property owned prior to effective date of tax for city (For residents on all such property; for nonresidents only on property located in City.) (Attach a schedule that identifies and shows the calculation for each.)	.00	.00
3. Other gains or (losses) from Sub. S corporations (See instructions; not allowed for residents of Flint or Grand Rapids.)	.00	.00
4. Total excludible other gains and losses	.00	.00
Deferred gains from sales of property located in city or property sold while a resident of city are taxable when reported on federal return. Attach a copy of federal Form 4797 and all supporting schedules to return to explain.		

EXCLUSIONS AND ADJUSTMENTS TO IRA DISTRIBUTIONS - CF-1040, PAGE 1, LINE 9, COLUMN B					Revised: 10/12/2011
List all IRA distributions reported as taxable on federal return					
Enter T for taxpayer or S for Spouse	Payer's federal ID Number	Payer's name	Federally taxable IRA distributions	Distribution Code (Form 1099-R, box 7)	Excludible IRA distributions
			.00		.00
			.00		.00
			.00		.00
			.00		.00
Total federally taxable IRA distributions (Add lines above for this column. Amount should equal the amount reported on Form CF-1040, page 1, line 9, column A)			.00		
Total excludible IRA distributions (Enter here and also on Form CF-1040, page 1, line 9, column B)					.00

EXCLUSIONS AND ADJUSTMENTS TO PENSIONS AND ANNUITIES - CF-1040, PAGE 1, LINE 10, COLUMN B Revised: 11/10/2011

List pension distributions reported as taxable on federal return

Enter T for taxpayer or S for Spouse	Payer's federal ID Number	Payer's name	Kind of pension distribution (employer's pension plan distribution, 401k plan distribution, 457 plan distribution, etc.)	Federally taxable pension distributions	Distribution Code (Form 1099-R, box 7)	Excludible pension distributions
				.00		.00
				.00		.00
				.00		.00
				.00		.00
Total federally taxable pension distributions (Add lines above for this column. Amount should equal the amount reported on Form CF-1040, page 1, line 10, column A)				.00		
Total excludible pension distributions (Enter here and also on Form CF-1040, page 1, line 10, column B)						.00

EXCLUSIONS AND ADJUSTMENTS TO INCOME FROM RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, TRUSTS, ETC. - CF-1040, PAGE 1, LINE 11, COLUMN B Revised 10/21/2011

Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, trusts, etc.	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Rental income (loss) from real estate located outside City	TAXABLE ON RESIDENT RETURN	.00
2. Royalties	TAXABLE ON RESIDENT RETURN	.00
3. Partnership income (loss) from partnership business activity outside of City	TAXABLE ON RESIDENT RETURN	.00
4. Subchapter S corporation income (loss) (See instructions; taxable on Flint and Grand Rapids resident returns.)	.00	.00
5. Trust income (loss)	TAXABLE ON RESIDENT RETURN	.00
6. Total adjustments to income from rental real estate, royalties, partnerships, trusts, etc.	.00	.00

Attach a schedule detailing the complete address of each piece of rental real estate.
 Attach a schedule detailing name and ID number of each partnership and amount of adjustment.
 Attach a schedule detailing name and ID number of each Subchapter S Corporation and amount of adjustment.
 Attach copy of federal Schedule E.

ADJUSTMENTS FOR TAX OPTION CORPORATION (LIKE SUBCHAPTER S CORPORATION) DISTRIBUTIONS - CF-1040, PAGE 1, LINE 12, COLUMN B		
		Revised: 11/10/2011
Residents use this schedule to report distributions from tax option corporations (like Subchapter S Corporations) taxable under the City Income Tax Ordinance		
CORPORATION NAME AND DBA	FEDERAL I.D. #	DISTRIBUTION RECEIVED
1.		.00
2.		.00
3.		.00
4.		.00
5. Total tax option (Subchapter S) corporation distributions (Add lines 1 through 4; enter here and on Form CF-1040, page 1, line 12, column B)		.00
Complete above schedule or attach a separate schedule listing the name federal ID number and amount of distribution from each tax option (Sub. S) corporation listed on federal Sch. E, page 2. Attach a copy of each Schedule K-1 (1120-S) pages 1 and 2 to return.		

EXCLUSIONS AND ADJUSTMENTS TO FARM INCOME OR (LOSS) - CF-1040, PAGE 1, LINE 13, COLUMN B Revised: 11/10/2011

Nonresidents use this schedule to exclude farm income from outside the city

Farm # 1 address	Farm # 2 address
------------------	------------------

FARM INCOME	FARM # 1	FARM # 2	TOTAL
1. Net profit (or loss) from farm	.00	.00	
2. Farm allocation percentage (For each separate farm compute business allocation percentage and enter it here)	%	%	
3. Allocated net profit (or loss) for each column, multiply line 1 by line 2	.00	.00	
4. Excludible net profit (or loss) (For farms 1 and 2 subtract line 3 from line 1; for total column add amounts on line 4; enter here and on Form CF-1040, page 1, line 13, column B)	.00	.00	.00

FARM #

FARM ALLOCATION FORMULA	COLUMN 1 EVERYWHERE	COLUMN 2 IN CITY	COLUMN 3 PERCENTAGE
1. Average net book value of real and tangible personal property	.00	.00	(Column 2 divided by column 1)
2. Gross rents paid on real property multiplied by 8	.00	.00	
3. Total property	.00	.00	%
4. Total wages, salaries and other compensation of all employees	.00	.00	%
5. Gross receipts from sales made or services rendered	.00	.00	%
6. Total percentages (Add the percentages computed in column 3)			%
7. Business allocation percentage (Divide line 6 by the number of apportionment factors used)			%

Note: In determining the average percentage, if a factor does not exist, you must divide the total of the percentages by the number of factors used.
 Note: If you are authorized to use a special formula, attach a copy of the administrator's approval letter and attach a schedule detailing calculation.
 Note: Net operating loss from prior year is reported on Form CF-1040, line 16, other income.

EXCLUSIONS AND ADJUSTMENTS TO OTHER INCOME - CF-1040, PAGE 1, LINE 16, COLUMN B				Revised: 10/21/2011
Residents and nonresidents use this schedule to report exclusions and adjustments to other income				
SOURCE OF INCOME	FEDERAL I.D. #	NATURE OF INCOME	RESIDENT COLUMN	NONRESIDENT COLUMN
1.			.00	.00
2.			.00	.00
3.			.00	.00
4. Total adjustments and exclusions to other income (Add lines 1 through 3 and enter totals here and on Form 1040, page 1, line 16, column B; Part-year residents enter totals on Form CF1040TC, line 16, column B)			.00	.00
Attach an explanation of and calculation for any reported federal and city Net Operating Loss deduction. Attach an explanation for each item reported and excluded on the Other Income line. Add lines as needed - This instruction is not part of the schedule				

IRA DEDUCTION WORKSHEET - CF-1040, PAGE 2, DEDUCTIONS SCHEDULE - LINE 1 Revised: 11/10/2011

RESIDENT RETURN: Claim 100% of their federal IRA deduction.
 NONRESIDENT RETURN: Use this schedule to compute the city IRA deduction.
 PART-YEAR RESIDENT RETURN: Claim 100% of the portion of the federal IRA contributions made while a resident; compute nonresident IRA deduction using the amount of earned income received while a nonresident and using the portion of the federal IRA contributions made while a nonresident; list amounts separately on worksheet and enter the resident and nonresident IRA deduction on Schedule TC, Deductions Schedule, line 1.
 Nonresidents and part-year residents claiming the IRA city deduction must attach this completed worksheet to their city return.

	TAXPAYER		SPOUSE		TOTAL EARNED INCOME
	IN CITY	OUT OF CITY	IN CITY	OUT OF CITY	
1. Earned income	.00	.00	.00	.00	.00
2. Federal IRA deduction	.00		.00		
	TAXPAYER		OUT OF CITY	INSTRUCTIONS	
3. City earned income %	%		%	Divide individual's city earned income by individual's total earned income.	
4. City IRA deduction based upon individual's earned income	.00		.00	Individual's federal IRA deduction multiplied by city earned income percentage.	
5. Amount individual's federal IRA deduction exceeds individual's earned income	.00		.00	Individual's federal IRA deduction less individual's earned income.	
6. Amount spouse's earned income exceeds spouse's federal IRA deduction	.00		.00	Spouse's total earned income less spouse's federal IRA deduction.	
7. City IRA deduction based upon spouse's earned income	.00		.00	If individual's federal IRA deduction exceeds individual's earned income and spouse's earned income exceeds spouse's federal IRA deduction, enter the lesser of the individual's excess IRA or spouse's excess earned income multiplied by spouse's city earned income percentage, else enter zero.	
8. City IRA deduction	.00		.00	Add individual's city IRA deduction based upon their own city earned income and their city IRA deduction based upon spouse's earned income.	
9. Total city IRA deduction (Enter total of the taxpayer's and spouse's city IRA deduction here and on Form CF-1040, page 2, Deductions Schedule, line 1)			.00		

SELF-EMPLOYED SEP, SIMPLE AND QUALIFIED PLANS DEDUCTION WORKSHEET - CF-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 2 Revised:11/10/2011

RESIDENT RETURN: No schedule required; a full year resident deducts amount reported on federal Form 1040, line 28.

NONRESIDENT RETURN: Nonresidents use the nonresident deduction column of this worksheet to calculate their deduction. A nonresident is required to attach a copy of this deduction schedule to their city return.

PART-YEAR RESIDENT RETURN: Part-year residents use a separate line to report the amount of deduction by related source of income as a resident or while a nonresident and indicate resident (R) or nonresident (N) relationship in front of the deduction by related source of income. The resident portion of the deduction is 100% of the related deduction. The nonresident deduction is related to the income earned in Grand Rapids while a nonresident and is computed by entering the percentage the related income is taxable in the Percentage Related Income Is Taxable column and entering the product of multiplying the related deduction times the percentage and entering it in the Nonresident Deduction column.

SOURCE OF RELATED OF INCOME	FEIN (OR SSN) OF RELATED SOURCE OF INCOME	R OR N	FEDERAL DEDUCTION BY RELATED SOURCE OF INCOME	PERCENTAGE RELATED INCOME IS TAXABLE	RESIDENT DEDUCTION FOR A PART-YEAR RESIDENT	NONRESIDENT DEDUCTION
1.			.00	%	.00	.00
2.			.00	%	.00	.00
3.			.00	%	.00	.00
4.			.00	%	.00	.00
5.	Total as reported on federal return (Add lines 1 through 4; should total to amount reported on federal Form 1040, line 28)		.00			
6.	Self-employed SEP, SIMPLE, and Qualified Retirement Plan Deduction (Nonresidents add lines 1 through 4 of the nonresident deduction column; enter here and on Form CF-1040, page 2, Deductions Schedule, line 2. Part-year residents add lines 1 through 4 of the part-year resident and nonresident deduction columns; enter here and on Form CF-1040, page 2, Deductions Schedule, line 2.)					.00

EMPLOYEE BUSINESS EXPENSE DEDUCTION WORKSHEET - CF-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 3					
Form CF-2106 Attach a copy of this form to your city income tax return					Revised 11/10/2011
	Column 1 As reported on federal Form 2106	Column 2 Employer 1	Column 3 Employer 2	Column 4 Employer 3	Column 5 Employer 4
1. Employer's identification number (FEIN)		{FEIN}	{FEIN}	{FEIN}	{FEIN}
2. Occupation (List for each employer.)					
3. Vehicle expenses	.00	.00	.00	.00	.00
4. Parking, fees, tolls and local transportation, including train, bus, etc.	.00	.00	.00	.00	.00
5. Travel expenses while away from home overnight, including, lodging, airfare, car rental, etc.	.00	.00	.00	.00	.00
6. Were you an outside salesperson? (Answer yes or no in the column for each employer. See definition of outside salesperson below.)					
7. Business expenses not included on lines 3 through 5 (Do not include meals and entertainment.) (Enter amount for the employer only if line 6 of column is yes. (See instruction below.)	.00	.00	.00	.00	.00
8. Meals (See meal expenses instruction below.)	.00	.00	.00	.00	.00
9. Add lines 3, 4, 5, 7 and 8 and enter the total expenses here	.00	.00	.00	.00	.00
10. Enter reimbursements received from your employer for expenses included in line 9 that were not reported to you in box 1 of Form W-2	.00	.00	.00	.00	.00
11. Business expense deduction (Subtract line 10 from line 9.)		.00	.00	.00	.00
12. Percentage deductible (Same percentage related wages are taxable.)		%	%	%	%
13. Allowable business expense deduction (Line 11 times line 12.)		.00	.00	.00	.00
14. Total business expense deduction (Enter the total of line 13, columns 2 through 5 here and also on Form CF-1040, page 2, Deductions Schedule, line 3.)					.00
Outside salesperson:	An "outside salesperson" is one who solicits business while working away from the employer's place of business as a full-time salesperson. If the individual is required to spend a stated period of time selling at the employer's place of business as part of their job, the individual is not an outside salesperson. If the individual only performs incidental activities there, such as writing up and handing in orders, the individual qualifies for the expense deduction. A salesperson whose principal activity is service and delivery is not an "outside salesperson." An inside salesperson who makes incidental outside calls and sales is not an "outside salesperson."				
Line 7 instructions:	Business expenses reported on line 4 of federal Form 2016 are allowed as a expense on the city's return only when the individual employee qualifies as a outside salesperson when the expenses were incurred.				
Meal expenses:	Under the Uniform City Income Tax Ordinance meal expenses are allowed only when incurred while away from home. No deduction is allowed for entertainment unless incurred by an outside salesperson.				

MOVING EXPENSE DEDUCTION WORKSHEET - CF-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 4 **CF-3903**

No deduction is allowed when moving away from the city. Revised 11/10/2011

Resident return: A resident individual who moved into the city may claim the deduction as claimed on federal Form 3903.
Nonresident return: A nonresident individual who moved into the area of the city may claim a portion or all of the deduction as claimed on federal Form 3903 based upon the percentage the income after moving to the area is taxable by the city.
Part-year resident return: An individual who moved to the area of the city and was temporarily a nonresident working in the city and then became a resident during the tax year may be entitled to a portion of the deduction as a nonresident and as a resident of the city.

Attach a copy of this form to your city income tax return

DISTANCE TEST WORKSHEET			
1.	Number of miles from your old home to your new workplace	1	miles
2.	Number of miles from your old home to your old workplace	2	miles
3.	Subtract line 2 from line 1. If zero or less, enter -0-	3	miles
If line 3 is greater than 50 miles continue, otherwise you are not qualified to claim this deduction.			
4.	Cost of transportation and storage of household goods and personal effects (See instructions for federal Form 3903)	4	.00
5.	Cost of travel (including lodging) from your old home to your new home. (See instructions for federal Form 3903) (Do not include the cost of meals.)	5	.00
6.	Add lines 4 and 5	6	.00
7.	Enter the amount your employer paid you for the expenses listed on lines 4 and 5 that is not included in box 1 of your Form W-2 (wages) (This amount should be shown in box 12 of your Form W-2 with a code P)	7	.00
8.	No	You cannot deduct your moving expenses. If line 6 is less than line 7, subtract line 6 from line 7 and include the result on Form CF-1040, page 1 line 1, column A and report exclusion of this income on the excluded wages schedule.	
	Yes	Subtract line 7 from line 6	
8a		8a	.00
8b		8b	.00
9.	Enter percentage of income earned as a resident after moving into area	9	%
10.	Enter percentage of income earned as a nonresident in the city after moving into area	10	%
11.	Multiply line 8b by the percentage on line 9 (Moving expense deduction allowed while a resident; enter here and on Form CF-1040, page 2, Deductions Schedule, line 4)	11	.00
12.	Multiply line 8b by the percentage on line 10 (Moving expense deduction allowed while a nonresident; enter here and on Form CF-1040, page 2, Deductions Schedule, line 4) (If a part-year resident add amounts on line 11 and 12 and enter on Schedule TC, Deductions Schedule, line 4)	12	.00

ALIMONY PAID DEDUCTION WORKSHEET - CF-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 5 Revised 10/12/2011

Attach a copy of this form to your city income tax return

RESIDENT RETURN: Full-year residents claim the entire amount of alimony reported on federal Form 1040, line 31a. A full-year resident is not required to attach this deduction schedule to their city income tax return.

NONRESIDENT RETURN: Nonresidents use the nonresident column of this worksheet to calculate their city alimony deduction. A nonresident is required to attach a copy of this deduction schedule to their city return.

PART-YEAR RESIDENT RETURN: A part-year resident uses both the resident and nonresident columns of this worksheet to calculate their alimony deduction. A nonresident is required to attach a copy of this worksheet to their city return. The deductible percentage of alimony paid while a resident or nonresident is computed using the worksheet below. For each line of the worksheet, compute the amount to enter into the resident and/or nonresident columns and follow the line by line instructions.

Nonresidents and part-year residents use this worksheet to compute the alimony paid deduction		RESIDENT COLUMN	NONRESIDENT COLUMN
1.	Enter resident portion of federal adjusted gross income (Form 1040, page 1, line 37) in resident column and/or nonresident portion in nonresident column	.00	.00
2.	Enter resident portion of federal alimony paid (federal Form 1040, page 1, line 31a) in resident column and/or nonresident portion in nonresident column	.00	.00
3.	Federal income for alimony deduction computation (Line 1 plus line 2 of column)	.00	.00
4.	Enter resident portion of total income for city (Form CF-1040, page 1, line 18) in resident column and/or nonresident portion in nonresident column	.00	.00
5.	Enter resident portion of total deductions for city other than alimony deduction (Add lines 1, 2, 3, 4 & 6 on Form CF-1040, page 2, Deductions Schedule) in resident column and/or nonresident portion in nonresident column	.00	.00
6.	Taxable income for city prior to alimony deduction (Line 4 less line 5 of column)	.00	.00
7.	Resident column: enter 100%. Nonresident column: enter alimony deduction percentage (Line 6 divided by line 3)		%
8.	Alimony deduction (Line 2 multiplied by line 7) (Residents and nonresidents enter amount from respective column on Form CF-1040, page 2, Deductions Schedule, Line 5. Part-year residents enter amount from each column on Schedule TC, Deductions Schedule, line 5, column C and D)	.00	.00

INSTRUCTIONS FOR SCHEDULE RZ OF CF-1040 RENAISSANCE ZONE DEDUCTION

GENERAL INFORMATION

Renaissance Zone (RZ) designation grants tax relief to a qualified taxpayer. In conjunction with the designation of these zones, the City Income Tax Ordinance was amended, effective January 1, 1997, to include a RZ deduction.

REDUCED RENAISSANCE ZONE DEDUCTION IN LAST THREE YEARS OF DESIGNATION

The RZ deduction allowed for a particular RZ is reduced during the last 3 years as a designated RZ. The deduction is reduced by 25% in the second to the last year, 50% in the year immediately preceding the final year and 75% in the last year of designation. No RZ deduction is allowed after the 15th year.

WHO MAY CLAIM A RENAISSANCE ZONE DEDUCTION

A qualified resident domiciled in a RZ for 183 consecutive days, and qualified resident and nonresident individuals with income from rental real estate, business, profession or other activity located and doing business in a RZ.

HOW TO CLAIM A RENAISSANCE ZONE DEDUCTION

To claim a RZ deduction, a taxpayer must file a city income tax return and attach a completed Schedule RZ.

RENAISSANCE ZONE DEDUCTION DISQUALIFIERS

A person is not eligible to claim a RZ deduction if:

1. The person is delinquent in filing or paying any of the following state or local taxes: Michigan single business tax, Michigan income tax, city income tax, Act 198 industrial abatement tax, commercial abatement tax, enterprise zone tax, city utility tax or general property taxes.
2. The person owns residential rental property and did not file an affidavit with the city by December 31 of the prior tax year attesting that the property is in substantial compliance with all applicable state and local zoning, building and housing laws or codes.

A business owner is subject to the above disqualifiers and not eligible to claim a Renaissance Zone deduction if the business:

1. Is located within the city outside of a RZ and moves to a location within a RZ in the city without approval of the city.
2. Relocates more than 25 full-time equivalent jobs from one or more non-RZ local governmental units (city, village or township) and any of the government units from which a job was relocated adopts a resolution objecting to the relocation within 60 days of being notified of the job relocation by the business.

RESIDENT DOMICILED IN A RENAISSANCE ZONE

DOMICILE DEFINED: Domicile is the place where a person has his or her true, fixed and permanent home and principal establishment, to which, whenever absent therefrom, he or she intends to return.

QUALIFICATION DATE: A resident domiciled in a RZ for the required 183 consecutive days becomes qualified as of the first day of domicile.

DEDUCTIBLE INCOME: Income earned or received during the period of domicile in a RZ may be deducted except the following: Lottery winnings from an instant game or on-line game won before becoming a qualified taxpayer; the portion of gains from the sale or exchange of property occurring before the qualification date; and income from illegal activities.

INDIVIDUAL WITH INCOME FROM RENTAL REAL ESTATE, A BUSINESS, A PROFESSION OR A PARTNERSHIP LOCATED AND DOING BUSINESS IN A RENAISSANCE ZONE

INCOME QUALIFIED FOR RENAISSANCE ZONE DEDUCTION

1. That portion of business or professional income from business activity in a RZ after adjustment for any net operating loss deduction and retirement plan deduction. The RZ portion of business activity is determined via a two-factor apportionment formula, property and payroll within a city RZ to that in the city.
2. Income from rental of real property located in a RZ.
3. The partner's share of partnership income from RZ business activity.

LINE BY LINE INSTRUCTIONS

Before filling in Schedule RZ, complete Form CF-1040 through line 22. Next enter taxpayer's name and Social Security number at the top of Schedule RZ as shown on the city income tax return, Form CF-1040.

RESIDENTS DOMICILED IN A RENAISSANCE ZONE

(Others skip to instructions for line 16)

- Line 1.** Enter address of domicile in the RZ.
- Line 2.** Enter date domicile was established at residence.
- Line 3.** Enter starting and ending dates of domicile in the RZ this year and the total number of days domiciled in the RZ.
- Line 4.** Divide the number of days on **line 3** by 365, and enter the percentage.
- Line 5.** Enter gross income reported on CF-1040, **line 18**.
- Line 6.** Enter the capital gain or loss reported for sale or exchange of property on CF-1040, line 7.

Line 7. Enter all lottery winnings included in the other income reported on CF-1040, lines 1 and/or 16.

Line 8. Enter the total of the deductions claimed on CF-1040, page 2, Deductions Schedule lines 1 through 5.

Line 11. Determine the of portion capital gains (not including capital losses) from sale or exchange of property reported on CF-1040, line 7, that occurred after the qualification date listed on **line 2** and enter the amount. Attach a schedule showing the computation. The allowable RZ deduction for capital gains may be determined by one of the following methods:

- A. Adjust the basis for the property to the fair market value on the qualification date (the prior day's closing price for traded securities) and subtract the basis from the sale proceeds; or
- B. Divide the number of months the property was held since the qualification date by the total number of months the property was held and apply this fraction to the gain reported for the property on the federal income tax return.

Line 12. Enter lottery winnings from instant games or online games won after the qualification date listed on **line 2**.

Line 13. Enter the total of **lines 10, 11 and 12**.

Line 14. Enter the Deduction Allowance Factor percentage on **line 14a**; multiply **line 13** by **line 14a** and enter the result on **line 14b**; also enter this amount on Form CF-1040, page 2, Deduction Schedule, line 6.

INDIVIDUALS WITH INCOME FROM RENTAL REAL ESTATE, BUSINESS, PROFESSION OR PARTNERSHIP

For this section of Schedule RZ residents are to use the resident column and nonresidents are to use the nonresident column. A part-year resident is to divide each line item and report the resident and nonresident portions accordingly.

Line 15. List the business name, D.B.A., and the address of each location within a RZ.

Line 16. Enter the business and farm income reported on CF-1040, lines 6 and 13.

Line 17. Enter the net operating loss deduction claimed on CF-1040, line 16.

Line 18. Enter the retirement plan deduction claimed on CF-1040, **page 2, Deduction Schedule, line 2, related to income on line 16**.

Line 20. The RZ apportionment percentage is used by companies doing business both inside a RZ and outside the RZ. If the business income is 100% within the RZ, enter 100% on **line 20f** and complete the form from there.

Line 20a. In column 1 enter the average net book value of all real and tangible personal property owned and located in the city. In column 2 enter the average net book value of the real and tangible personal property owned and located in a city RZ. The average net book value of real and tangible personal property may be determined by adding the net book value at the beginning of the year to the net book value at the end of the year and dividing the sum by two, or if the business was located in the RZ for less than a year, on a monthly average basis.

Line 20b. Enter in column 1 the gross annual rent multiplied by 8 for all rented real property located in the city. In column 2 show the gross annual rent multiplied by 8 for rented real property located in a city RZ.

Line 20c. Total column 1 and column 2. In column 3 enter the percentage, column 2 divided by column 1.

Line 20d. Enter in column 1 compensation paid to employees for work or services performed within the city. In column 2 enter compensation paid to employees for work or services performed within a city RZ. In column 3 enter the percentage, column 2 divided by column 1.

Line 22. Enter the RZ deduction from a partnership. Be certain to enter the partnership Federal Employer Identification Number (FEIN). If a person has a RZ deduction from more than one partnership, attach a schedule providing necessary data. Adjust for any retirement plan deduction claimed on CF-1040, **page 2, Deduction Schedule, line 2**, based on partnership income included in Schedule RZ, **line 22**.

Line 23. Enter the address for each parcel of residential rental real estate located in a city RZ.

Line 24. Enter the income from rental real estate located in a city RZ.

Line 25. Enter the total of **lines 21, 22 and 24**.

Line 26. Enter the Deduction Allowance Factor percentage on **line 26a**; multiply **line 25** by **line 26a** and enter the result on **line 26b**; also enter this amount on Form CF-1040, page 2, Deduction Schedule, line 6.

Revised: 10/13/2011

RENAISSANCE ZONE DEDUCTION SCHEDULE - FORM CF-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 6 SCH. RZ

FOR USE BY A RESIDENT DOMICILED IN A RENAISSANCE ZONE, AN INDIVIDUAL WITH INCOME FROM RENTAL REAL ESTATE LOCATED IN A RENAISSANCE ZONE OR AN INDIVIDUAL PROPRIETORSHIP, PROFESSION OR PARTNERSHIP LOCATED AND CONDUCTING BUSINESS IN A RENAISSANCE ZONE TO COMPUTE THE RENAISSANCE ZONE DEDUCTION

DISQUALIFICATION CRITERIA

AN INDIVIDUAL IS NOT QUALIFIED TO CLAIM THE RENAISSANCE ZONE DEDUCTION IF ANY OF THE FOLLOWING TAXES ARE DELINQUENT:

City Income Tax	Personal Property Tax	Commercial Facilities Tax (CFT)	City (Detroit) Utilities Users Tax
Michigan Income Tax	Michigan Single Business Tax	Enterprise Zone Tax	Technology Park Development Tax
General Property Tax	Industrial Facilities Tax (IFT)	Neighborhood Enterprise Zone Tax	Commercial Forest Tax

DEDUCTION ALLOWANCE FACTOR

The Renaissance Zone deduction is phased out during the final three years of a Renaissance Zone's designation. The Deduction Allowance Factor is: 75% for the tax year that is 2 years before the final year of designation; 50% for the tax year immediately preceding the final year of designation; 25% for the final year of designation; and 100% for all other years of designation.

RESIDENT DOMICILED IN A RENAISSANCE ZONE

COMPLETE THIS SECTION IF YOU ARE OR WERE A RESIDENT OF THE CITY DOMICILED IN A RENAISSANCE ZONE.

A 183 DAY RESIDENCE REQUIREMENT MUST BE COMPLETED BEFORE QUALIFYING TO CLAIM THE RENAISSANCE ZONE DEDUCTION.

1. Address of domicile in Renaissance Zone

2. Date domicile established at this residence / / If domicile is continuous for at least 183 days, taxpayer is qualified on this date.

3. Dates of domicile this year : Starting date / / Ending date / / Total number of days	Days
4. Percentage of year as a qualified resident of a Renaissance Zone (Line 3 divided by 365)	4 %
5. Gross income from Form CF-1040, page 1, line 18	5 .00
6. Capital gains reported on Form CF-1040, page 1, line 7	6 .00
7. Lottery winnings included in income reported on Form CF-1040, page 1, lines 1 or 16	7 .00
8. Total deductions related to income included in line 5 (Add amounts reported on CF-1040, pg. 2, Deductions Sch., Lines 1 - 5)	8 .00
9. Base income for Renaissance Zone deduction (Line 5 less lines 6, 7 and 8)	9 .00
10. Total qualified ordinary income (Line 9 multiplied by line 4)	10 .00
11. Portion of capital gains from sale or exchange of property occurring after qualification date	11 .00
12. Lottery winnings from an instant lottery game or an online game won after becoming a qualified taxpayer	12 .00
13. Renaissance Zone deduction base (Add lines 10, 11 and 12)	13 .00
14. Enter Deduction Allowance Factor on line 14a, 100%, 75%, 50% or 25%; multiply line 13 by 14a; enter deduction on line 14b and on Form CF-1040, page 2, Deduction Schedule, line 6.)	14a % 14b .00

OTHER INDIVIDUALS WITH INCOME FROM RENTAL REAL ESTATE, BUSINESS, PROFESSION OR PARTNERSHIP LOCATED AND DOING BUSINESS IN A RENAISSANCE ZONE

COMPLETE THIS SECTION IF YOU ARE A RESIDENT OR NONRESIDENT INDIVIDUAL WITH INCOME FROM RENTAL REAL ESTATE, A BUSINESS, A PROFESSION OR A PARTNERSHIP WITH BUSINESS IN A RENAISSANCE ZONE.

15. Business name (D.B.A.) and address of each location in a Renaissance Zone	RESIDENT COLUMN	NONRESIDENT COLUMN	
16. Business and farming income reported on Form CF-1040, page 1, line 6 or 13	16 .00	.00	
17. Net operating loss deduction claimed on Form CF-1040, page 1, line 16	17 .00	.00	
18. Retirement plan deduction claimed on Form CF-1040, page 2, Deductions Schedule, line 2, related to income reported on line 17	18 .00	.00	
19. Base for Renaissance Zone deduction (Line 16 less lines 17 and 18)	19 .00	.00	
20. Renaissance Zone Apportionment Percentage	COLUMN 1 IN CITY	COLUMN 2 IN REN. ZONE	COLUMN 3 PERCENTAGE
20a. Average net book value of real & personal property			(Column 2 divided by column 1)
20b. Gross rents paid on real property multiplied by 8			
20c. Total property (Add line 20a and 20b)			%
20d. Total wages, salaries and other compensation			%
20e. Total percentages (Add column 3, line 20c and 20d)			%
20f. Renaissance Zone deduction percentage (Line 20e divided by 2)	20f		% %
21. Renaissance Zone deduction for business (Line 19 multiplied by line 20f)	21		.00 .00
22. Renaissance Zone deduction from partnership return; enter Partnership FEIN on line 22a and deduction amount on line 22b	22a	22b	.00 .00
23. Address of each parcel of rental real estate located in a Renaissance Zone			
24. Income from rental real estate located within a Renaissance Zone	24		.00 .00
25. Renaissance Zone deduction base (Add lines 21, 22b and 24)	25		.00 .00
26. Enter Deduction Allowance Factor on line 26a, 100%, 75%, 50% or 25%; multiply line 25 by 26a; enter result on line 26b and on CF-1040, pg. 2, Deduction Schedule, line 6.)	26a	26b	.00 .00

CREDIT FOR TAX PAID TO ANOTHER CITY AND TAX PAID BY A PARTNERSHIP WORKSHEET - CF-1040, PAGE 2, PAYMENTS AND CREDITS SCHEDULE, LINE 3 Revised 10/21/2011

Credit for tax paid to another city may be claimed by residents who pay tax on the same income to both cities. Part-year residents may claim the credit for tax paid to another city based on income as a resident that is also taxable by another city. Credit for tax paid by a partnership may be claimed by resident and nonresident partners.

CREDIT FOR TAX PAID TO ANOTHER CITY (Residents only, see calculation below)	
	OTHER CITY'S NAME
1.	TAX CREDIT
2.	.00
3.	.00
4. Total credit for tax paid to another city. (Add lines 1 through 3) (May be claimed by residents only.)	
.00	

CREDIT FOR TAX PAID BY PARTNERSHIPS			
	FEDERAL ID NUMBER	PARTNERSHIP NAME	CREDIT FOR TAX PAID BY PARTNERSHIP
5.			.00
6.			.00
7.			.00
8.			.00
9.			.00
10. Total credit for tax paid by partnerships (add lines 5 through 9)			.00
11. Total credit for tax paid to another city and tax paid by a partnership (Add lines 4 and 10, enter here and on Form CF-1040, page 2, Payments and Credits, line 3.)			.00

CALCULATION OF CREDIT FOR TAX PAID TO ANOTHER CITY (Residents only)	RESIDENT CITY	OTHER CITY
	{CN}	{CN}
1. Income taxable in the nonresident city that is also taxable in the resident city (Same amount for both cities.)	.00	.00
2. Exemptions amount per city's return	.00	.00
3. Taxable income for credit	.00	.00
4. Tax for credit purposes at each city's nonresident tax rate	.00	.00
5. Credit allowed for tax paid to another city (Enter the smaller of resident city's or other city's tax from line 4.)	.00	.00

CALCULATION OF CREDIT FOR TAX PAID BY TAX OPTION CORPORATION (S CORPORATION) (Cities of Flint and Grand Rapids only)

The cities of Flint and Grand Rapids tax the flow through income of a resident from tax option corporations (S corporations, etc.) and allow a credit for the taxpayer's proportionate share of the city income tax paid by the tax option corporation.

CALCULATION OF CREDIT FOR TAX PAID BY A TAX OPTION CORPORATION (S-CORPORATION)	RESIDENT CITY	OTHER CITY	OTHER CITY	OTHER CITY
	{CN}	{CN}	{CN}	{CN}
1. Corporation income tax paid to city by S corporation	.00	.00	.00	.00
2. Corporation income tax rate of resident city and other cities where S corporation paid corporation income tax	.00	.00	.00	.00
3. If the corporate tax rate of the other city is less than the corporate tax rate of the resident city, enter the tax paid by the S corporation to the other city, otherwise enter the total tax that would have been paid to the other city if their corporation tax rate was the same as the resident city's corporation tax rate. (computation if other city's corporate tax rate is higher than resident city's corporation tax rate: [resident city's corporate tax rate] / [other city's corporation tax rate] * [corporation tax paid to other city])		.00	.00	.00
4. Taxpayer's percentage of ownership of S corporation (from federal Schedule K-1 (Form 1120s), line H)	%			
5. Enter the taxpayer's proportionate share of the corporation tax paid to the resident city and the taxpayer's proportionate share of the lesser of the corporation tax paid to the other city or the tax that would have been paid if the other city's corporation income tax rate was the same as the resident city's corporation tax rate	.00	.00	.00	.00
6. Credit allowed for tax paid by S corporation (Add amounts on line 5 of each column; enter total here; and list corporation FEIN, name and credit claimed in section above for Credit for Tax Paid by Partnerships.)	.00			

CF-4868

{CITY NAME}
**APPLICATION FOR AUTOMATIC EXTENSION OF TIME
 TO FILE AN INDIVIDUAL INCOME TAX RETURN**

2011

Date to file by: 4/30/2012, the due date of the return for the 2011 tax year.

Payment: \$

Payment Method: Make payment by check or money order payable to "Treasurer, City of {City Name}." Include your SSN, daytime phone number, and 2011 Form CF-4868 on your check or money order. **DO NOT SEND CASH.** To pay by credit card or direct debit, see income tax website of the City of {City Name}. Not all cities accept credit card or direct debit payments.

Address for Payment: {City name}
 {City address}

- Other Instructions:
- An extension to file does not extend the time to pay the tax due.
 - The extension is automatically granted upon payment of the tentative tax balance due.
 - Failure to pay the balance due (the tentative tax due) invalidates the extension request.
 - An extension filed without a payment will not be accepted.
 - The City Income Tax Ordinance limits the extension of time for filing annual returns to SIX months from the original due date.
 - The filing of federal Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax return, with the Internal Revenue Service, does not grant an extension of time to file a city return.
 - Where the federal Internal Revenue Code grants an automatic two-month extension to persons living outside the United States, an automatic two-month extension will be granted.

Taxpayer Records: Amount Paid: _____
 Check Number: _____
 Date Mailed: _____

Revised: 10/21/2011

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CF-4868

{CITY NAME}
APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE AN INDIVIDUAL INCOME TAX RETURN

2011

Taxpayer's first name, Initial, last name			Taxpayer's SSN	
If joint return, spouse's first name, Initial, last name			Spouse's SSN	
Present home address (Number and street)		Apt. no.	1. Estimated total tax liability for 2011	.00
Address line 2 (P.O. Box address form mailing use only)			2. Total 2011 payments	.00
City, town or post office	State	Zip code	3. Tentative tax balance due. (Subtract line 2 from line 1)	.00
Foreign country name, province/county, postal code			4. Amount you are paying by check or money order	.00

CF-1040PV

{CITY NAME}
INCOME TAX RETURN PAYMENT VOUCHER

2011

Date to file by: 4/30/2012, for tax year 2011.

Payment: \$

Payment Method: Make payment by check or money order payable to "Treasurer, City of {City Name}." Include your SSN, daytime phone number, and 2011 Form CF-1040PV on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of {City Name}. Not all cities accept credit card or direct debit payments.

Address for Payment: {City name}
{City address}

Taxpayer Records: Amount Paid: _____
Check Number: _____
Date Mailed: _____

Revised: 10/14/2011

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CF-1040PV

{CITY NAME}
INCOME TAX RETURN PAYMENT VOUCHER

2011

Taxpayer's first name, Initial, last name			Taxpayer's SSN	
If joint return spouse's first name, Initial, last name			Spouse's SSN	
Present home address (Number and street)		Apt. no.		
Address line 2 (P.O. Box address form mailing use only)				
City, town or post office	State	Zip code		
Foreign country name, province/county, postal code			Amount you are paying by check or money order	
			.00	

CITY OF {city name} INCOME TAX DEPARTMENT

INSTRUCTIONS FOR FORM CF-1040ES QUARTERLY ESTIMATED INCOME TAX PAYMENT VOUCHERS

WHO MUST MAKE ESTIMATED INCOMER TAX PAYMENTS

- A. **Individuals and Unincorporated Businesses:** Every resident or nonresident who expects taxable income from which the city income tax will not be withheld must make estimated income tax payments. Payments are not required if the estimated tax is one hundred dollars (\$100.00) or less. A husband and wife may make joint estimated income tax payments.
- B. **Corporations:** A corporation (including a Subchapter S corporation) subject to the tax on all or part of its net profits must make estimated income tax payments. Payments are not required from corporations if the estimated tax is two hundred fifty dollars (\$250.00) or less.
- C. **Partnerships:** A partnership electing to pay the tax on behalf of its partners must make estimated income tax payments. Payments are not required if the estimated tax is one hundred dollars (\$100.00) or less. If the partnership elects to pay the tax on behalf of the partners, a partner is not required to make estimated payments as an individual unless the partner has other income on which the income tax is expected to exceed one hundred dollars (\$100.00).

WHEN AND WHERE TO FILE A DECLARATION AND PAY ESTIMATED TAX

- A. **Calendar Year Taxpayers:** The first estimated payment must be made on or before April 30 of the tax year.
- B. **Payment of Estimated Tax:** The estimated tax may be paid in full with the first quarter payment or paid in four (4) equal quarterly installments. Calendar year quarterly payments are due on or before April 30, June 30, and September 30 of the tax year and January 31 of the next year. Fiscal year installments are due on or before the end of the fourth, sixth, ninth and thirteenth month after the beginning of the fiscal year. Remittances are to be made payable to: Treasurer, City of (name of city).
- C. **Where to Send Payments:** The quarterly payments shall be mailed to: {list address where payment is to be sent}.

DO NOT USE OR PHOTOCOPY ANOTHER TAXPAYER'S FORMS. If you do, your payment could be applied to the wrong account.

NOTE: Reminder notices will not be sent. Save this set of forms for use in making the remainder of this year's quarterly estimated payments.

CALCULATION OF ESTIMATED INCOME TAX

Calculate the estimated income tax due using the Estimated Income Tax Computation Worksheet below. Round computations to the nearest dollar.

ESTIMATED INCOME TAX COMPUTATION WORKSHEET

TAX YEAR _____

1. TOTAL INCOME EXPECTED	1.	
2. EXEMPTIONS {List the amount of the exemption for the named city}	2.	
3. ESTIMATED TAXABLE INCOME (Line 1 less Line 2)	3.	
4. ESTIMATED TAX Nonresident individuals enter {list the nonresident tax rate for the named city} of Line 3. All other taxpayers enter (list the resident tax rate for the named city) of Line 3.	4.	
5. {city name} INCOME TAX TO BE WITHHELD	5.	
6. OTHER CREDITS EXPECTED	6.	
7. ESTIMATED TAX (Line 4 less Lines 5 and 6)	7.	

The annual return for the previous year may be used as the basis for computing your declaration of estimated tax for the current year. The same figures used for estimating your federal income tax, adjusted to exclude any income not taxable or deductions not allowed under the Uniform City Income Tax Ordinance (MCL 141.601 et seq.), may be used.

CALCULATION OF THE ESTIMATED TAX PAYMENT DUE EACH QUARTER

If you know the amount of quarterly estimated tax to be paid, write the amount in the estimated tax due box of Form CF-1040ES, for the quarter, round the payment to the nearest dollar.

AMENDED DECLARATION

If you find that your estimated tax is substantially increased or decreased as a result of a change in income or exemptions, you may amend your estimate at the time of making any quarterly payment with Form CF-1040ES by adjusting the quarterly payment.

LATE PAYMENT OR UNDERPAYMENT OF ESTIMATED INCOME TAX

If you fail to make the required quarterly estimated tax payments, underpay or pay late, interest and penalty may be charged. The interest rate is 1 percent above the prime rate. The interest rate is adjusted on January 1 and July 1 each year. The penalty rate is 1 percent per month.

INTEREST AND PENALTY

If the total amount of tax withheld, tax credits and estimated tax paid is less than seventy percent (70%) of the tax due for the current or previous year, interest and penalty will be charged. Payment of estimated tax does not excuse the taxpayer from filing an annual income tax return even though the total tax liability has been paid.

INCOME SUBJECT TO CITY INCOME TAX

- A. **Residents:** All salaries, wages, bonuses, commissions and other compensation; net profits from business or profession; net rental income; capital gains less capital losses; interest and dividends; income from estates and trusts; and other income.
- B. **Nonresidents:** Salaries, wages, bonuses, commissions and other compensation for services rendered or work performed in the city; net rental income from property located in the city; net profits from a business, profession or other activity to the extent that it is from work done, services rendered or activity conducted in the city; capital gains less capital losses from the sale of real or tangible personal property located in the city.

WITHHOLDING TAX AND OTHER TAX CREDITS

- A. **Withholding Tax:** You may subtract from your estimated income tax the amount of income tax expected to be withheld for the city.
- B. **Income Tax Paid by Partnership:** If you are a member of a partnership which elects to and pay the tax on behalf of its partners, you may subtract from your estimate of city income tax, the amount of tax expected to be paid by the partnership on your distributive share of net profits.
- C. **Income Tax Paid to Another Municipality:** Residents who pay income tax to another municipality on income taxable in the resident city may subtract from their estimate of income tax the amount of income tax expected to be paid to the other municipality. The credit is limited to the amount of tax assessable under the resident city's Income Tax Ordinance on the same income of a nonresident.

PAYMENT RECORD FOR TAX YEAR _____ (Keep this for your records.)

PAYMENT	DATE PAID	CHECK NUMBER	ESTIMATED TAX PAID
FIRST QUARTER PAYMENT			
SECOND QUARTER PAYMENT			
THIRD QUARTER PAYMENT			
FOURTH QUARTER PAYMENT			
TOTAL ESTIMATED TAX PAYMENTS			

Make remittances payable to:
Treasurer, City of {city name}.

Mail estimated tax forms and payments to:
{List address where payment is to be sent.}

CF-1040ES

{CITY NAME}
ESTIMATED INCOME TAX PAYMENT VOUCHER
FIRST QUARTER - PAYMENT DUE APRIL 30, 2012

2012

Pay on or before: 4/30/2012, for tax year 2012.

Payment: \$

Payment Method: Make payment by check or money order payable to "Treasurer, City of {City Name}." Include your SSN, daytime phone number, and 2012 Form CF-1040ES on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of {City Name}. Not all cities accept credit card or direct debit payments.

Address for Payment: {City name}
 {City address}

Taxpayer Records: Amount Paid: _____
 Check Number: _____
 Date Mailed: _____

Revised: 10/15/2011

V DETACH HERE V

CF-1040ES

{CITY NAME}
ESTIMATED INCOME TAX PAYMENT VOUCHER

2012

FIRST QUARTER ESTIMATED INCOME TAX PAYMENT PAYMENT VOUCHER 1 Due Date: 04/30/2012

Taxpayer's first name, Initial, last name		Taxpayer's SSN	
If joint return spouse's first name, Initial, last name		Spouse's SSN	
Present home address (Number and street)		Apt. no.	
Address line 2 (P.O. Box address form mailing use only)			
City, town or post office	State	Zip code	
Foreign country name, province/county, postal code		Amount of estimated tax you are paying by check or money order	.00

CF-1040ES

{CITY NAME}

2012

**ESTIMATED INCOME TAX PAYMENT VOUCHER
SECOND QUARTER - PAYMENT DUE JULY 02, 2012**

Pay on or before: 07/02/2012 for tax year 2012

Payment: \$

Payment Method: Make payment by check or money order payable to "Treasurer, City of {City Name}." Include your SSN, daytime phone number, and 2012 Form CF-1040ES on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of {City Name}. Not all cities accept credit card or direct debit payments.

Address for Payment: {City name}
{City address}

Taxpayer Records: Amount Paid: _____
Check Number: _____
Date Mailed: _____

Revised: 11/22/2011

V DETACH HERE V

CF-1040ES

{CITY NAME}

2012

ESTIMATED INCOME TAX PAYMENT VOUCHER

SECOND QUARTER ESTIMATED INCOME TAX PAYMENT PAYMENT VOUCHER 2 Due Date: 07/02/2012

Taxpayer's first name, Initial, last name			Taxpayer's SSN	
If joint return spouse's first name, Initial, last name			Spouse's SSN	
Present home address (Number and street)		Apt. no.		
Address line 2 (P.O. Box address form mailing use only)				
City, town or post office	State	Zip code		
Foreign country name, province/county, postal code			Amount of estimated tax you are paying by check or money order	.00

CF-1040ES

{CITY NAME}

2012

**ESTIMATED INCOME TAX PAYMENT VOUCHER
THIRD QUARTER - PAYMENT DUE OCTOBER 01, 2012**

Pay on or before: 10/01/2012 for tax year 2012

Payment: \$

Payment Method: Make payment by check or money order payable to "Treasurer, City of {City Name}." Include your SSN, daytime phone number, and 2012 Form CF-1040ES on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of {City Name}. Not all cities accept credit card or direct debit payments.

Address for Payment: {City name}
{City address}

Taxpayer Records: Amount Paid: _____
Check Number: _____
Date Mailed: _____

Revised: 11/22/2011

V DETACH HERE V

CF-1040ES

{CITY NAME}

2012

ESTIMATED INCOME TAX PAYMENT VOUCHER

THIRD QUARTER ESTIMATED INCOME TAX PAYMENT PAYMENT VOUCHER 3 Due Date: 10/01/2012

Taxpayer's first name, Initial, last name		Taxpayer's SSN	
If joint return spouse's first name, Initial, last name		Spouse's SSN	
Present home address (Number and street)		Apt. no.	
Address line 2 (P.O. Box address form mailing use only)			
City, town or post office	State	Zip code	
Foreign country name, province/county, postal code		Amount of estimated tax you are paying by check or money order	.00

CF-1040ES

{CITY NAME}
ESTIMATED INCOME TAX PAYMENT VOUCHER
FOURTH QUARTER - PAYMENT DUE JANUARY 31, 2013

2012

Pay on or before: 01/31/2013 for tax year 2012

Payment: \$

Payment Method: Make payment by check or money order payable to "Treasurer, City of {City Name}." Include your SSN, daytime phone number, and 2012 Form CF-1040ES on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, see income tax website of the City of {City Name}. Not all cities accept credit card or direct debit payments.

Address for Payment: {City name}
 {City address}

Taxpayer Records: Amount Paid: _____
 Check Number: _____
 Date Mailed: _____

Revised: 10/14/2011

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CF-1040ES

{CITY NAME}
ESTIMATED INCOME TAX PAYMENT VOUCHER
 FOURTH QUARTER ESTIMATED INCOME TAX PAYMENT PAYMENT VOUCHER 4 Due Date: 01/31/2013

2012

Taxpayer's first name, Initial, last name		Taxpayer's SSN	
If joint return spouse's first name, Initial, last name		Spouse's SSN	
Present home address (Number and street) Apt. no.			
Address line 2 (P.O. Box address form mailing use only)			
City, town or post office	State		
Foreign country name, province/county, postal code		Amount of estimated tax you are paying by check or money order	.00

City of {City Name}
Income Tax Department

Instructions for Power of Attorney Authorization

Complete and file a Power of Attorney Authorization if you wish to appoint an individual, firm or organization as your representative in income tax matters before the Income Tax Department of the city noted above. Failure to complete this form will prohibit the Income Tax Department from discussing or releasing your tax return and/or tax return information with or to another person including your spouse.

PART 1: TAXPAYER INFORMATION

Enter the taxpayer's name, address, telephone number, fax number and e-mail address (if applicable). If the taxpayer is a business operating under another name, enter the DBA, trade or assumed name. Enter the Social Security number(s), federal employer identification number (FEIN) or other account number, whichever applies. If spouses are designating the same representative, enter the spouse's name, address (if different) and Social Security number.

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

You must submit a separate Power of Attorney form for each different representative. Enter the authorized representative's name firm's name, address, telephone number, fax number, and-mail address (if applicable). If your representative is not an individual, designate a contact person. Indicate the beginning and ending dates of authorization.

PART 3: TYPE OF AUTHORIZATION

Check the General Authorization box to allow your representative to act on your behalf to do all of the following:

1. Inspect and receive confidential information;
2. Represent you and make oral or written presentations of fact and argument;
3. Sign returns;
4. Enter into agreements; and
5. Receive all mail including forms, billings and payment notices.

This authorization applies to all income tax matters for all years and tax periods.

You may restrict your representative's authorization to act on your behalf by checking the **Limited Authorization** box, and checking the appropriate boxes. To limit the authorization to specific income tax matters, check the appropriate "Only as Specified Below" boxes, and indicate the type of

income tax, type of income tax form, and tax years or periods for which you are granting authorization in the space provided.

1. Check this box if your representative is authorized to inspect or receive confidential information.
2. Check this box if your representative is authorized to represent you and make oral or written presentation of fact and argument.
3. Check this box if your representative is authorized to sign tax returns.
4. Check this box if your representative is authorized to enter into agreements (such as payment plans).
5. Check this box if your representative is authorized to receive mail.

PART 4: CHANGE IN POWER OF ATTORNEY

REPRESENTATION OR REVOCATION

Unless otherwise specified, this Power of Attorney Authorization replaces or revokes any previous power of attorney authorizations on file with the Income Tax Department of the city noted above for the same tax matters identified on this form.

You must identify any previous authorizations that are to remain in effect, and attach a copy of the authorizations to this form when filed.

PART 5: TAXPAYER SIGNATURE

You, and if a joint return, your spouse must sign and date the form.

FILING

Mail this form to the Income Tax Department at the address indicated for the city listed at the top of this form.

CF-1040POA

CITY OF {CITY NAME} INCOME TAX DEPARTMENT

Power of Attorney Authorization

Issued under Authority of the Uniform City Income Tax Ordinance (MCL 141.601 et seq.) Filing is voluntary.

Complete this form if you wish to appoint someone to represent you to the Income Tax Department of the city listed above on income tax matters, or if you wish to revoke or change your current power of attorney authorization. Read the instructions on page 2 before completing this form.

Revised: 10/21/2011

PART 1: TAXPAYER INFORMATION

Taxpayer's (first name, initial, last name or business name)			Taxpayer SSN/FEIN		
If joint return spouse's first name, initial, last name			Spouse SSN		
Current address (Number and street)		Apt./Ste. no.	If a business, enter DBA, trade or assumed name		
Address line 2			Telephone Number	Fax Number	
City, town or post office	State	Zip code	E-mail Address		
Foreign country name, province/county, postal code					

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

Representative's name			Contact's Name (if applicable)	Contact's Name (if applicable)
Firm name			E-mail Address	E-mail Address
Address (Number and street)		Apt./Ste. no.	Telephone Number	Telephone Number
Address line 2			Fax Number	Fax Number
City, town or post office	State	Zip code	Beginning Authorization Date (MM/DD/YY)	Ending Authorization Date (MM/DD/YY)*
Foreign country name, province/county, postal code				

PART 3: TYPE OF AUTHORIZATION

GENERAL AUTHORIZATION
 Authorizes my representative to: (1) inspect or receive confidential information; (2) represent me and make oral or written presentations of fact and argument; (3) sign returns; (4) enter into agreements; (5) receive mail including forms, billings and payment notices. This authorization applies to all tax matters for all tax years or periods.

LIMITED AUTHORIZATION
 Select the type of authorization by checking the appropriate boxes.

	All Tax Matters	Only as Specified Below
1. Inspect or receive confidential information _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Represent me and make oral or written presentations of fact and argument _____	<input type="checkbox"/>	<input type="checkbox"/>
3. Sign returns _____	<input type="checkbox"/>	<input type="checkbox"/>
4. Enter into agreements _____	<input type="checkbox"/>	<input type="checkbox"/>
5. Receive mail (includes forms, billings and payment notices) _____	<input type="checkbox"/>	<input type="checkbox"/>

Type of Income Tax	Tax Form or Assessment Number	Tax Year(s) or Period(s)

PART 4: CHANGE IN POWER OF ATTORNEY REPRESENTATION OR REVOCATION

CHANGE IN POWER OF ATTORNEY REPRESENTATION: This form replaces all earlier powers of attorney, except those attached, on file for the same tax matters and years or periods covered by this Power of Attorney.

REVOKE PREVIOUS AUTHORIZATION: I revoke all Powers of Attorney submitted and will represent myself in all tax matters. Attach copies of all Powers of Attorney that remain in effect concurrent with this new authorization.

PART 5: TAXPAYER'S SIGNATURE(S)

If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney.

Signature	Name or Title Typed or Printed	Date
Spouse's Signature	Name or Title Typed or Printed	Date

* If no Ending Authorization date is provided, the above-named representative will be authorized to represent you until you notify the Income Tax Department of the city listed at the top of this form in writing that this Power of Attorney is revoked.

2011 INSTRUCTIONS FOR FORM CF-2210, UNDERPAYMENT OF ESTIMATED TAX

PURPOSE OF FORM

Use Form CF-2210 to see if you owe interest and penalty for underpaying your estimated tax and, if you do, to figure the amount of interest and penalty. If you are not required to file Form CF-2210, you may use it to figure the interest and penalty if you wish to do so. Enter the interest, penalty and total interest and penalty on your return, but do not file Form CF-2210.

WHO MUST FILE FORM CF-2210

In most cases you do not need to file a Form CF-2210. The city will figure the interest and penalty you owe and send you a bill.

If you checked Part I, Box 1a, you need to complete Part II lines 2 through 12. You are not required to figure the interest and penalty.

If you checked Part I, Box 1b, you need to complete Part II, Part III and Schedule A1.

If you checked Part I, Box 1c, you need to complete Part II and Part III.

THE CITY WILL FIGURE THE INTEREST AND PENALTY FOR YOU

Because Form CF-2210 is complicated, you are encouraged to let the city figure the interest and penalty. If you owe interest and penalty, the city will send you a bill.

If you want the city to figure the interest and penalty for you, complete your return as usual. Leave the interest and penalty area, Form CF-1040, page 1, line 25, blank and do not file Form CF-2210.

WHO MUST PAY INTEREST AND PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX

You may owe the interest and penalty if you did not pay at least the smaller of:

1. 70% of the tax shown on your 2010 return; or
2. 70% of the tax shown on your 2011 return.

The interest and penalty are figured separately for each installment due date. Therefore, you may owe interest and penalty for an earlier due date even if you paid enough tax later to make up the underpayment. This is true even if you are due a refund when you file your tax return. However, you may be able to reduce or eliminate the interest and penalty by using the annualized income installment method. See Schedule A1 instructions for details.

EXCEPTIONS TO THE PENALTY

You will not have to pay interest and penalty if either 1 or 2 applies.

1. You had no tax liability for 2010.
2. The sum of the income tax withheld plus any credit for tax paid to another city or tax paid by a partnership is 70% or more of your 2011 tax or your 2010 tax whichever is less.

WAIVER OF PENALTY

If you have an underpayment, all or part of the penalty based on that underpayment will be waived if it is determined that:

1. The underpayment was due to a reasonable cause; or
2. The underpayment was due to a casualty, disaster or other unusual circumstance and it would be inequitable to impose the penalty.

The Uniform City Income Tax Ordinance has no provision for waiving interest due.

To request a waiver of penalty, do the following:

- Check the box on line 1a, Part I.
- Attach Form CF-2210 and a statement to your return explaining the reasons you were unable to meet the estimated tax requirements and the time period for which you are requesting a waiver.
- If a waiver is requested due to a casualty, disaster or other unusual circumstance under number 2 above, attach documentation such as copies of police or insurance company reports.

The city will review the information you provide and decide whether to grant your request for a waiver of penalty.

SPECIFIC INSTRUCTIONS**PART I – Reasons for filing**

Mark (X) all boxes that apply on lines 1a through 1d that explain the reason for filing Form CF-2210.

PART II – Required Annual Payment

Complete Part II, Lines 2 through 12 to figure your required annual payment. Follow the instructions on each line.

PART III – Computation of Interest and Penalty**Section A – Figure the Underpayment**

Complete Part III, Section A, lines 13 through 23, to figure the underpayment for each quarter. Follow the instructions on each line.

It may be to your benefit to figure your required quarterly installments by using the annualized income installment method. See the instructions for Schedule A1.

Line 14

When figuring your payment dates and the amounts to enter on Line 14 of each column apply the following rules:

1. You are considered to have paid $\frac{1}{4}$ of the income tax withheld for the city on each payment date.
2. You are considered to have paid $\frac{1}{4}$ of the credit allowed for tax paid to another city on each payment date.
3. You are considered to have paid $\frac{1}{4}$ of the credit allowed for tax paid on your behalf by a partnership on each payment date.

Note: If you treat withholding or a tax credit as paid (for estimated tax purposes) when it was actually withheld or

2011 INSTRUCTIONS FOR FORM CF-2210, UNDERPAYMENT OF ESTIMATED TAX

the tax was paid, check the box on line 1c of Part I and complete and attach Form CF-2210 to return.

Line 15

Include in your estimated payments any overpayment of tax from your 2010 tax return that you elected to credit forward to your 2011 tax liability.

If you filed your 2010 return by the due date (including extensions), treat the 2010 overpayment as a payment made on April 30, 2011.

If you filed your 2011 return by January 31, 2012 include on line 15, column (d), the amount of tax you paid with your return. In this case, you will not owe interest or penalty for the payment due by January 31, 2012.

Line 22

If line 22 is zero for all payment periods, you do not owe interest or penalty. But if you checked the box on lines 1b or 1c in Part I, you must file form 2210 with your return. If you checked the box on line 1d in Part I, you must complete Part II and file page 1 of Form CF-2210 with your return.

In certain circumstances, the city will wave all or part of your penalty if you have an underpayment on line 15. See Waiver of Penalty for more information.

Section B – Figure the Interest

Figure the interest by applying the appropriate interest rate against each underpayment shown on line 22. The interest is figured for the number of days that the underpayment remained unpaid.

The interest rates are established twice per year. If an underpayment remained unpaid for more than one rate period, the penalty on that underpayment will be figured using more than one rate period.

Use lines 24, 27 and 30 to figure the number of days the underpayment remained unpaid. Use lines 26, 29 and 32 to figure the actual interest amount by applying the daily interest rate listed for each period on lines 25, 28 and 31.

Your payments are applied to any underpayment balance on an earlier installment. It does not matter if you designate a payment for a later period. For example, you had an underpayment for the April 30 installment of \$200. The June 30 installment required a payment of \$500. On July 1, you made a payment of \$500 to cover the June 30 installment. However, \$200 of this payment is applied to the April 30, installment. The interest due for the April 30 installment is figured to July 1 (62 days). The amount applied to the June 30 installment is \$300.

List your payments after 4/30/2011. Before figuring the interest in Section B, it will be helpful to list the payments you made after April 30, 2011, as shown in the tables below.

Table 1 Payments made after 4/30/2011 through 6/30/2011	
Date	Payments

Table 2 Payments made after 6/30/2011 through 12/31/2011	
Date	Payments

Table 3 Payments made after 12/31/2011 through 4/30/2012	
Date	Payments

In each table, list only the payments made during the dates shown in the table heading. Also, apply the following rules.

Any tax withheld for the city, any credit for tax paid to another city and any tax paid on your behalf by a partnership should be included. You are considered to have paid ¼ of these amounts on each payment date unless you can show otherwise. For example, if you had income tax withheld from your wages of \$1,000 during the year for the city, list \$250 as paid on 6/30/11, 9/30/11 and 1/31/12 in the applicable table. Do not list the withholding applicable to the first payment due date (4/30/11).

For Table 3, any balance due of income tax that you pay with your tax return is considered a payment for this purpose and should be listed. Use the date you file your return or 4/30/12, whichever is earlier, as the payment date.

Total days in rate period. If an underpayment remained unpaid for an entire rate period, use the chart below to determine the number of days to enter in each column. The chart is organized in the same format as Form CF-2210, Part III, Section B.

2011 INSTRUCTIONS FOR FORM CF-2210, UNDERPAYMENT OF ESTIMATED TAX

Chart of Total Days				
Rate Period	(a)	(b)	(c)	(d)
1 (Line 24)	61	–	–	–
2 (Line 27)	184	184	92	–
3 (Line 30)	89	89	89	89

For example, if you have an underpayment on line 22, column (a), but show no payments in Table 1, you would enter 61 on line 24, column (a).

The following line by line instructions apply only to column (a) of Section B. If there is an underpayment shown in column (b), (c) or (d) on Line 22, complete lines 24 through 33 for those columns in a similar manner.

Interest Rate Period 1

Line 24

Enter on line 24, column (a), the number of days from 4/30/2011 to the date of the first payment listed in Table 1. If no payments are made enter "61."

Example 1. You had an underpayment of \$500 on line 22 and your first payment shown in the table was made on 5/15/2011 in the amount of \$300. See Example 2 for interest computation.

Line 26

Make the computation requested for line 26 and enter the result. Note that the computation calls for the "underpayment on line 22." The amount used as the "underpayment" depends on whether or not a payment is listed in Table 1. If a payment was made during the period, a separate computation for the number of days and the amount of underpayment before and after each payment must be made and added together to compute the total interest for the period.

If there is a payment listed in Table 1. On a separate sheet of paper, apply the payment to the underpayment shown on line 22. After the payment, the "underpayment" for the computation is the remaining balance after the payment is applied underpayment. If the payment is more than the underpayment, apply only an amount equal to the underpayment.

Example 2. Assume the same facts as in Example 1. Because you paid \$300 toward the underpayment enter \$0.52 on line 26, ($\$300 \times 15 \times 0.0001164$).

Example 3. Your underpayment on line 22 was \$500 and you paid \$800 on 5/15/2011. Because your payment was more than your underpayment, you would apply \$500 to the underpayment. Enter \$0.87 on line 26 ($\$500 \times 15 \times 0.0001164$).

If there are no payments listed in Table 1. The "underpayment" is the entire underpayment balance.

Determine If You Need To Make Additional Computations for Column (a)

Whether you need to make additional computations depends on which of the following conditions apply:

1. **No payments are listed in Table 1.** On line 24, enter "61." This is the total number of days in the period (see total days in rate period on page 3). Compute the interest for the period and enter the amount on line 26. You will need to figure the interest for the next interest rate period. See *Interest Rate Period 2* on page 4.
2. **The first (or only) payment listed in Table 1 was enough to reduce the underpayment to zero.** Compute the interest due for the number of days from the due date to the payment. There are no further computations to make for column (a). Figure the interest for any other underpayments shown in line 23, columns (b) through (d).
3. **The payment listed in Table 1 did not reduce the underpayment to zero, and no other payments are listed.** Make one or more computations for column (a) on lines 24 and 26. The second computation is to figure the interest on the underpayment balance; that is, the portion of the underpayment that remained unpaid for the entire period. In this case, you would enter another number in the entry space for lines 24 and 26. As follows:
 - a. On line 24, enter the number of days from the payment date to the end of the interest rate period.
 - b. On line 26, make the computation and enter the result. In this case, however, the "underpayment" in the computation is the remaining balance of the underpayment.
 - c. Add the results of the two computations together to get the total interest for the interest rate period.

Example 4. Assume the same facts as in Examples 1 and 2. After applying the \$300 payment, the underpayment balance is \$200. Line 26, therefore, will contain the second entry of \$1.42 ($\$200 \times 61 \times 0.0001164$). Go to line 27 to figure the interest on the underpayment for Interest Rate Period 2.

4. Additional payments are listed in Table 1 and the first payment was not enough to reduce the underpayment to zero. On line 22 you may list the amounts and the payment dates that apply to the underpayment for that installment period. Then figure the interest for each amount listed on line 22. If an underpayment balance remains after applying all the payments, figure the interest on the balance of the underpayment.

Example 5. Your underpayment on line 22 column (a) is \$500 and you made two payments: \$300 on 5/15/2011 and \$200 on 6/22/2011. On line 22, enter \$500 or enter each payment and date separately, which will correspond with the two entries on lines 24 and 26 as explained below.

Line 24 will show two entries in column (a) as follows: "15" days (from 4/30 to 5/15) and "53" days (from 4/30 to 6/22).

2011 INSTRUCTIONS FOR FORM CF-2210, UNDERPAYMENT OF ESTIMATED TAX

Line 26 will show two entries in column (a) as follows: \$0.52 ($\$300 \times 15 \times 0.0001164$) and \$1.23 ($\$200 \times 53 \times 0.0001164$).

Example 6. Your underpayment on line 22, column (a), is \$800 and you made two payments: \$300 on 5/15/2011 and \$300 on 6/22/2011. Lines 24 and 26 will each show three entries in column (a), one for each payment and a third for the balance due of \$200 (\$800 minus \$600).

Line 24 will show "15" days (from 4/30 to 5/15), "53" days (from 4/30 to 6/22) and "61" days (from 4/30 to 6/30).

Line 26 will show \$0.52, \$1.85 and \$1.42, computed as follows: $\$800 \times 15 \times 0.0001164$ (first payment), $\$500 \times 53 \times 0.0001164$ (second payment) and $\$200 \times 61 \times 0.0001164$ (remaining underpayment balance).

Then figure the interest for Interest Rate Period 2 (lines 27 and 29) on the remaining \$200 balance.

Interest Rate Period 2

If an underpayment balance remains after applying the payments in Table 1, figure the interest attributable to that balance on lines 27 and 29. Generally, use the same steps as explained under the instructions for Rate Period 1. But use the dates and interest rate shown on lines 27 and 28 and use only the payments listed in Table 2.

Line 27

Enter on line 27, column (a), the number of days after 6/30/2011 to the date of the first payment listed in Table 2. If no payments are listed in Table 2, enter "184."

Line 29

Figure line 29 in the same manner as explained for line 26, except use the new interest rate listed in Line 28.

Interest Rate Period 3

If an underpayment balance remains after applying any payments in Tables 1 and 2, figure the interest attributable to that balance on lines 30 and 32. Generally, use the same steps as explained under the instructions for Rate Period 1. But use the dates and interest rate shown on lines 30 and 31 and use only the payments listed in Table 3.

Line 30

Enter on line 30, column (a), the number of days after 12/31/2011 to the date of the first payment listed in Table 3. If no payments are listed in Table 3, enter "89."

Line 32

Figure line 32 in the same manner as explained for line 26, except use the new interest rate listed on line 31.

Section C – Figure the Penalty

Chart of Total Months				
Rate Period	(a)	(b)	(c)	(d)
1 (Line 34)	12	10	7	3

The first day of a month that there is an underpayment counts as the first month for penalty purposes. An

additional month is added to the total of the months on the first day of the next month and each month thereafter that the underpayment remains unpaid.

Line 34

Enter on line 34, column (a), the number of months from 4/30/2011 to the date of the first payment listed in Tables 1, 2 or 3. If no payments are made enter "12."

Example 7. Use the same facts as in Example 6. Lines 34 will show three entries in column (a), and the total number of months for each penalty computation is 1 (May), 2 (May and June) and 2 (May and June) respectively.

Line 36

Figure line 36 in the same manner as the interest was calculated, except use the new penalty rate of 1% per month listed on line 35. You will have a penalty computation for each payment listed in Tables 1, 2 and 3 and for the remaining balance of the underpayment at 4/30/2012.

Example 8. Use the same facts as in Example 6. Line 36 will each show three entries in column (a), \$3.00 ($\$300 \times 1 \text{ month} \times .01$), \$6.00 ($\$300 \times 2 \text{ months} \times .01$) and \$4.00 ($\$200 \times 2 \text{ months} \times 1$) respectively.

SCHEDULE A1 – Annualized Income Installment Method

If your income varied during the year because, for example, you operated your own business on a seasonal basis, you may be able to lower or eliminate the amount of one or more required installments by using the annualized income installment method. Use Schedule A1 to figure the required installments to enter on Form CF-2210, Line 13.

If you use Schedule A1 for any payment due date, you must use it for all payment due dates. When figuring the amount of each required installment, Schedule A1 automatically selects the smaller of the annualized income installment or the regular installment. For installment periods two, three or four, the regular installment is increased by the amount saved from using the annualized income installment method in figuring any earlier installments.

To use the annualized income installment method, you must do all three of the following:

1. Enter the amount from Schedule A1, line 17, in each column of Form CF-2210, line 13.
2. Check box 1b in Part I.
3. Attach both Form CF-2210 and Schedule A1 to your return.

Annualized Income Installments

Line 1

Figure your total income for the period minus any allowable deductions for the period.

All other lines

Follow the instructions on each separate line.

FORM CF-2210 UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

Revised: 10/21/2011

NOTE: Form CF-2210 is used to compute the interest and penalty for unpaid or underpaid estimated income tax payments. To pay the interest and penalty, enter the total from line 38 on Form CF-1040, line 25 and remit the interest and penalty with your payment of tax due, but do not attach Form CF-2210. File Form CF-2210 only if one or more of the boxes in Part 1 apply. Interest and penalty will be assessed where required estimated payments are underpaid or not made.

Part I Reasons for Filing If 1a, 1b, 1c or 1d below applies, you may be able to lower or eliminate the interest and penalty. You must check the boxes that apply and file Form CF-2210 with your tax return.

Check all boxes that apply (If none apply, see the note above):

- 1a You request a waiver of penalty. In certain circumstances, the Income Tax Department will waive all or part of the penalty. See waiver of penalty in the instructions for Form CF-2210. Interest due cannot be waived.
- 1b You use the annualized income installment method. If your income varied during the year, this method may reduce the amount of one or more of your required estimated tax installments. See instructions under Annualized Income Installment Method.
- 1c You had income tax withheld from wages and, for estimated tax purposes, you treat the tax withheld as paid on the dates it was actually withheld, instead of in equal amounts each quarter.
- 1d Your required annual payment (line 12 below) is based upon your 2010 tax and you filed or are filing a joint return for either 2010 or 2011 but not for both years.

Part II Required Annual Payment

2	Enter the tax due from Form CF-1040, line 23b, for 2011.	2
3	{City Name} income tax withheld from 2011 wages.	3
4	Residents enter 2011 tax credit for tax paid to another city.	4
5	Enter 2011 tax paid on your behalf by a partnership.	5
6	Enter total of lines 3, 4 & 5.	6
7	Subtract line 6 from line 2. If \$100 or less, stop here, do not complete or file this form. You do not owe interest and penalty for failing to make estimated tax payments.	7
8	Enter 70% of line 2.	8
9	Enter the tax due from your 2010 {City name} return form.	9
10	Subtract line 6 from line 9. If \$100 or less, stop here, do not complete or file this form.	10
11	Enter 70% of line 9.	11
12	Required 2011 estimated tax payment. Enter the smaller of line 8 or line 11.	12

Part III Computation of Interest and Penalty

Payment Due Dates

Section A - Figure the Underpayment		(a)	(b)	(c)	(d)
		04/30/2011	06/30/2011	09/30/2011	12/31/2011
13	Required installments. If box 1b applies, enter amounts from Schedule A1, line 17. Otherwise, enter 1/4 of line 12, in each column.	13			
14	Tax payments and credits. Enter 1/4 of the amount on line 6 for each period.	14			
15	Estimated tax paid each period.	15			
16	2010 credit forward to 2011.	16			
17	Amount from line 23 of previous column.	17			
18	Add lines 14, 15, 16 and 17.	18			
19	Enter the total of line 21 and line 22 of the previous column.	19			
20	Subtract line 19 from line 18. If zero or less enter -0-. For column (a) only enter the amount from line 18.	20			
21	If amount on line 20 is zero, subtract line 18 from line 19.	21			
22	Underpayment. If line 13 is equal to or more than line 20, subtract line 20 from line 13. Then go to line 17 of the next column. Otherwise, go to line 23.	22			
23	Overpayment. If line 18 is more than line 13, subtract line 13 from line 18. Then go to line 17 of next column.	23			

Section B - Figure the Interest		(a)	(b)	(c)	(d)
May 1 - June 30, 2011		4/30/2011			
INTEREST RATE PERIOD 1	24 Number of days from the date shown above line 24 to the date the amount on line 22 was paid or June 30, 2011, whichever is earlier. 24				
	25 Interest rate per day for period. 25	0.0001164			
	26 Interest due for period. Line 22 times line 24 times line 25. 26				
July 1 - December 31, 2011		06/30/2011	06/30/2011	09/30/2011	
INTEREST RATE PERIOD 2	27 Number of days from the date shown above line 27 to the date the amount on line 22 was paid or December 31, 2011, whichever is earlier. 27				
	28 Interest rate per day for period. 28	0.0001164	0.0001164	0.0001164	
	29 Interest due for period. Line 22 times line 27 times line 28. 29				
January 1 - April 30, 2012		12/31/2011	12/31/2011	12/31/2011	01/31/2012
INTEREST RATE PERIOD 3	30 Number of days from the date shown above line 30 to the date the amount on line 22 was paid or April 30, 2012, whichever is earlier. 30				
	31 Interest rate per day for period. 31	0.0001164	0.0001164	0.0001164	0.0001164
	32 Interest due for period. Line 22 times line 30 times line 31. 32				
# 33	Interest for underpaid estimated tax. Add all amounts on lines 26, 29 and 32 in all columns.			33	

Section C - Figure the Penalty		04/30/2011	06/30/2011	09/30/2011	12/31/2011
PENALTY PERIOD # 37	34 Number of months from month after the month shown above line 34 to the month the tax was paid or April 30, 2012, whichever is earlier. 34				
	35 Penalty rate per month. 35	0.01	0.01	0.01	0.01
	36 Penalty due for period. Line 22 times line 34 times line 35. 36				
# 37	Penalty for underpaid estimated tax. Add all amounts on line 36 in all columns.			37	

# 38	Total interest and penalty for underpaid estimated tax. Add line 33 and line 37. Enter the total here and enter the interest, penalty and total interest and penalty on Form CF-1040, line 25a, b and c, respectively.			38	
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Schedule A1 Annualized Income Installment Method		(a)	(b)	(c)	(d)
		01/01/2011 03/31/2011	01/01/2011 06/30/2011	01/01/2011 09/30/2011	01/01/2011 12/31/2011
1	Enter income for each period.	1			
2	Annualization amounts.	2	4.00	2.00	1.33
3	Annualized income. Line 1 times line 2.	3			
4	Enter amount from Form CF-1040, line 26.	4			
5	Subtract line 4 from line 3.	5			
6	Tax due. Line 5 times the tax rate.	6			
7	70% of tax due.	7			
8	70% of prior year tax.	8			
9	Enter lesser of line 7 or line 8. If zero or less enter -0-.	9			
10	Applicable percentage.	10	25%	50%	75%
11	Multiply line 9 by line 10.	11			
	CAUTION: Complete lines 12 through 17 of column (a) before going to the next column.				
12	Add all the amounts in all previous columns of line 17.	12			
13	Subtract line 12 from line 11. If zero or less enter -0-.	13			
14	Enter 1/4 of amount on line 12, page 1, of Form CF-2210 in each column.	14			
15	Subtract line 17 of the previous column from line 16 of that column.	15			
16	Add lines 14 and 15.	16			
17	Enter the smaller of line 13 or line 16 here and on Form CF-2210, line 13.	17			

COMMON CITY INCOME TAX FORM, CF-1040
APPENDIX M

Revised 11/30/2011

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 1040A Line Numbers	Form 1040EZ 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