

2014
FORM CF-1040
INDIVIDUAL COMMON FORMS AND
SPECIFICATIONS PACKET
FINAL VERSION

OCTOBER 15, 2014

This document contains the final version of the forms and specifications authorized by the following Michigan cities levying a city income tax and accepting city income tax returns using the common form format, pursuant to the Michigan Uniform City Income Tax Ordinance MCL 141.671(2): Albion, Battle Creek, Big Rapids, Flint, Grand Rapids, Grayling, Hamtramck, Highland Park, Ionia, Jackson, Lansing, Lapeer, Muskegon, Muskegon Heights, Pontiac, Portland, Saginaw, Springfield, and Walker;.

See page 81 for a listing of the changes from the 2013 common form to get to the 2014 common form.

Submission of questions and paper return form approvals relative to the 2014 CF-1040 can be mailed to:

John Schaut, Income Tax Administrator
City of Grand Rapids Income Tax Department
300 Monroe Ave NW Suite 380
Grand Rapids MI 49503

Submission of questions and electronic return form approvals relative to the 2014 CF-1040 can be e-mailed to:

John Schaut, Income Tax Administrator
grswdevelopers@grcity.us

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2014 CF-1040 INDIVIDUAL COMMON CITY INCOME TAX FORM 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 Accepting the 2014 Common Form

Nineteen Michigan cities accept the Common Form format for computer software prepared individual income tax returns for the 2014 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	

Michigan Cities not Accepting the 2014 Common Form

Detroit	Hudson	Port Huron
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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 changes and corrections for 2014.

2014 Revisions to Common Form, Schedules and Worksheets

Other than the rollover of the dates to 2014, there are few changes to the forms, schedules and worksheets. A listing of the changes is attached as page xx of these instructions.

Appendices

- Appendix A: Personal Exemptions Allowed for 2014
- Appendix B: Cities with Renaissance Zones
- Appendix C: Donation of Overpayment
- Appendix D: Exemption Amounts and Tax Rates for Tax Year 2014
- Appendix E: Required Return Attachments
- Appendix F: Mailing Addresses for Mailing Returns
- Appendix G: 2D Barcode Specifications for 2014 Common Form
- Appendix H: ACH Refund and Payment Guidelines
- Appendix I: Cities Allowing Check Box Power of Attorney
- Appendix J: Cities Scanning Return Form 2D Barcode
- Appendix K: Specifications for Document and City Identification Field for Form CF-4220 and Form CF-1040, Pages 1 and 2 for Cities Accepting Common Form Returns
- Appendix L: OCR Scan Line for Individual Income Tax Payment Vouchers
- Appendix M: 2D Barcode Specifications for 2014 Common Form Payment Vouchers, and 2015 Estimated Income Tax Payment Vouchers, Forms: CF-4868, CF-4868-EFT, CF-1040PV, CF-1040PV-EFT, CF-1040ES and CF-1040ES-EFT
- Appendix N: Common Form Line Number Cross Reference to Federal Return Forms 1040, 1040A and 1040EZ.
- Appendix O: Tax ID Check Digit Specifications

2D Barcode

For 2014, the Tax Form 2D Barcode Data Sheet, Form 4220, is placed in front of Form CF-1040. This form **must be** printed for cities scanning 2D barcode. See Appendix J for cities scanning 2D barcode and Appendix G for return form 2D barcode specifications. Revisions have been made to the 2014 2D Barcode. The numbering of the fields was reordered, 66 unused fields were removed, three fields were revised and 13 new fields were added.

The 2D barcode for payment vouchers (Appendix M) containing the same data as the scan line **must be** printed on all payment vouchers, Forms: CF-4868, CF-4868-EFT, CF-1040PV, CF-1040PV-EFT, CF-1040ES AND CF-1040ES-EFT. The specifications for the payment voucher 2D barcode were revised by adding a 3 character city name abbreviation field as field 1 and renumbering the remaining fields.

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 2014 submission of completed set sample forms for a scanning test is required. Test data for sample forms will be provided as soon as possible.

Submission of written questions or sample returns can be mailed to:

John Schaut, Income Tax Administrator
City of Grand Rapids Income Tax Department
300 Monroe Ave NW Suite 380
Grand Rapids, MI 49503

Phone: (616) 456-3823

Fax: (616) 456-4540

E-mail: jschaut@grcity.us

Electronic submission of questions or sample returns can be e-mailed to:

John Schaut, Income Tax Administrator

E-mail: grswdevelopers@grcity.us

General Information

These instructions are to be used with the 2014 Common Form and other forms contained in this document. Additional information may be provided on the individual schedules and worksheets. Filing instructions for the 2014 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.

Please read the entire section “Problems Noted in Previous Years” and pass along to your users the information contained in that section.

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 and worksheets detailing the computation of exclusions or adjustments necessary to properly report the city's taxable income. **Exclusion and adjustment worksheets are to be printed only when necessary and attached to the return in the order specified in Appendix E.**

Printing in Margins

The printing of any information including taxpayer, preparer identification, firm identification and/or account information in the left, right, top and bottom margins of any return form, worksheet, schedule or voucher submitted to a city for processing is absolutely prohibited.

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
Schedule TC	Part-year Resident Tax Calculation

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 and worksheets (listed below) are intended to be one method or example of supporting exclusions and adjustments, or deductions claimed. Schedules or worksheets similar to those used in the past to calculate the various exclusions, adjustments and deductions may be used as long as the schedule or worksheet title is printed at the start of each different schedule or worksheet. The schedule or worksheet must provide the data necessary to compute and explain the exclusions and adjustments made or deductions claimed. The schedule or worksheet must contain all data requested in the suggested schedule or worksheet.

Printing of Form CF-4220

- For the cities scanning the 2D barcode, the city identifier and page number, "13MI-{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: 13MI-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.
- Do not print Form 4220 for the cities listed in Appendix J that do not scan the 2D barcode.

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 and page number, "13MI-{CN}1," is to be printed in the upper right hand corner of Form CF-1040, page 1.
- 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 (e.g., 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 (e.g., 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, the two letter state abbreviation 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 are to be printed in uppercase letters no smaller than 10 point type. Left align all name and address data fields so data is easily

readable for data entry purposes. Use the same size type for all number fields, but right align number fields.

- 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 in the Address Schedule on page 2.
- 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 on the line provided in the box. The spouse's SSN is to be entered in the Spouse's SSN box.
- On line 28, print the phrase "N/A" in the donation 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 Library, 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 and page number, "13MI-{CN}2," is to be printed in the upper right hand corner of Form CF-1040, page 2.
- Form CF-1040, page 2, must be printed and submitted as part of every return.

PART-YEAR RESIDENT TAX CALCULATION, Schedule TC (Attachment 1)

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 ("X" to indicate that Schedule TC was used to calculate the tax) and the tax due is entered on line 23b.

Part-Year Resident Net Operating Loss Adjustment for Resident or Nonresident portion of Net Operating Loss

If Schedule TC, line 20a, column C reports a resident loss and line 20a of column D reports income, or vice versa, an adjustment may be made to offset the loss in the other residence status.

If line 20a, column C reports a resident loss, enter the amount of the loss on line 20b, column C as a positive amount and in column D as a negative amount. This adjustment is limited to the amount of income in line 20a, column D.

If line 20a, column D reports a nonresident loss, enter the amount of the loss on line 20b, column D as a positive amount and in column C enter one-half of the nonresident loss in column C as a negative amount. The column D amount of this adjustment is limited to twice the amount of income on line 20a, column C.

If line 20c, column C or column D is a negative amount, it is the net operating loss allowed to be carried forward in its status as a resident or nonresident. A resident net operating loss is allowed to be claimed as a net operating loss deduction against future income in either resident or nonresident status. A nonresident net operating loss is allowed to be claimed as a net operating loss deduction against future nonresident income, or against future resident income at one-half of the amount of the nonresident net operating loss.

EXCLUSIONS AND ADJUSTMENTS WORKSHEETS

Exclusions and adjustments worksheets 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.

Wages and Excludible Wages (Attachment 2)

The Wages and Excludible Wages worksheet must be printed and submitted as part of every return reporting wages. Also, all Forms W-2 must be attached to the return for each of the taxpayer's employers and, if a joint return, the spouse's employers.

The worksheet provided is intended to be one method or example for reporting wages and excludible wages. A schedule or worksheet similar to those used in the past is acceptable as long as they provide the data needed. For each employer or source of wages where the taxpayer or spouse is reporting wages provide the following: the employer's or source's federal identification number; the employer's or source's name; the SSN in Form W-2, box a; whether the employer is the taxpayer's or spouse's employer; the dates of employment during the tax year; whether the employee worked at multiple locations in and out of the city; the address of the employee's actual work station; the wages on Form W-2, box 1; the wages not included in Form W-2, box 1; the code (see below) for the wages not included in Form W-2, box 1; the resident excludible wages; the nonresident excludible wages; the basis or reason the wages are excluded; and for a nonresident individual using the wage allocation worksheet, provide the address of the work location outside the city or an explanation.

The codes for the various types of wages not included in Form W-2, box 1 should be the same as the federal codes of these wages. They are:

1. Wages received as a household employee for which you did not receive a Form W-2. (Code: HSH)
2. Tips from Form W-2, box 8, federal Form 4137, line 4 or other taxable tips. (Code: TIPS) (Related to Form W-2)
3. Taxable Dependent care benefits. (Code: DCB) (Related to Form W-2)
4. Adoption benefits. (Code: AB) (Related to Form W-2)
5. Scholarship and Fellowship: (Code: SCH)
6. Disability pension shown on Form 1099-R if you have not reached the minimum retirement age set by your employer. (Code DP) (Note: A disability pension is excludible from city income.)
7. Corrective distributions (excess salary deferrals and excess contributions plus earnings) from a retirement plan shown on Form 1099-R. Does not include distributions from an IRA. (Code: CD)
8. Wages from Form 8919, line 6. (Code: F8919)
9. Excess employee business expense reimbursement from Form 2106, line 8. (Code: 2106) (Related to Form W-2)
10. Excess moving expense reimbursement from Form 3903, line 5, answer: no. (Code 3903) (Related to Form W-2)
11. Foreign earned income not reported on a Form W-2. (Code: FEC)
12. Sick pay or disability payments not reported on a Form W-2. (Code: SDP) (STMbnn)
13. Ordinary income from employer stock transactions not reported on Form W-2. (Code: IEST)
14. Other income earned as wages not reported on Form W-2. (Code: OW)

An individual nonresident working both in and outside the city must complete a nonresident wage allocation for each employer or source 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 nonresident allocable wages from the employer (generally, Form W-2, box 1, plus other wages not included in Form W-2, box 1, unless a part-year resident); (7) wages earned in the city (6 multiplied by 5); and (8) the excludible nonresident wages for the employer (6 less 7).

Excludible Interest Income (Attachment 3)

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 (Attachment 4)

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 (No worksheet)

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

Excludible Alimony Received (No suggested worksheet)

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. Part-year residents enter the excludible portion of the alimony received on Schedule TC, line 5, column B. No supporting worksheet is required unless alimony was not received in equal installments throughout the year.

Exclusions and Adjustments to Business Income (and Related Business Allocation Formula) (Attachment 5)

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) (Attachment 6)

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) (Attachment 7)

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 (Attachment 8)

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 (Attachment 9)

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. (Attachment 10)

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 (Attachment 11)

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 (Attachment 12)

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

Excludible Unemployment Compensation (No worksheet)

Enter amount from federal return as an adjustment on Form CF-1040, page 1, line 14, column B. No exclusions worksheet 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 (No worksheet)

Enter amount from federal return as an adjustment on Form CF-1040, page 1, line 15, column B. No exclusions worksheet 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 (Attachment 13)

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 20, Total income after deductions, 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.

DEDUCTION WORKSHEETS

Deduction worksheets are to be printed and attached to return only when a deduction is claimed. Exclusion and adjustment worksheets are to be printed only when necessary and attached to the return in the order specified in Appendix E.

IMPORTANT: The deductions allowed are limited by the amount claimed on the federal return except for employee business expense meals and the Renaissance Zone Deduction. Deductions are also limited to the extent they relate to income taxable under the Uniform City Income Tax Ordinance.

IRA Deduction Worksheet (Attachment 14)

For use by nonresidents and part-year residents who made traditional IRA contributions during the tax year. All data on this worksheet 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 worksheet. ROTH contributions are not deductible.

Self-Employed SEP, SIMPLE and Qualified Retirement Plan Deduction Worksheet (Attachment 15)

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 (Attachment 16)

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 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 a 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 a city return unless the taxpayer qualifies as an outside salesperson.

Attach a copy of federal Form 2106.

The total from line 14 of this worksheet is entered on Form CF-1040, page 2, Deductions Schedule, line 3.

Moving Expense Deduction Worksheet, Form CF-3903 (Attachment 17)

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 (Attachment 18)

For use by 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. **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:

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

Renaissance Zone Deduction, Schedule RZ (Attachment 19)

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 Appendix B and Schedule RZ.

TAX PAYMENTS AND CREDITS WORKSHEETS

Other Tax Payments Worksheet (Attachment 20)

All tax payments other than tax withheld are reported on this worksheet including tax paid in behalf of the taxpayer by a partnership and credit for tax paid by a tax option corporation.

If income from a tax option corporation (S corporation) is included on a Flint or Grand Rapids resident return see section on Reporting of Tax Option Corporation (S corporation) Income below for a possible tax credit for tax paid by the tax option corporation (S corporation).

Credit for Tax Paid to another City (Attachment 21)

Print entire worksheet as attached. If credit is claimed for tax paid to another city, a copy of page one of the other city's return must be attached.

REPORTING OF TAX OPTION CORPORATION (S CORPORATION) INCOME

On nonresident returns for all cities except Flint and Grand Rapids, all tax option (S corporation) income (or loss) included in reported federal income is excludible (not taxable). Therefore, for each return line that includes income (or loss) from a tax option corporation (S corporation); 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) worksheet. 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 flow through income from a tax option corporation (S corporation). Therefore, on a resident return, no adjustments from the federal reporting of taxable income (or loss) from a tax option corporation (S corporation) are required. In addition Flint and Grand Rapids allow a credit to be claimed by a 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.

SUPPORTING NOTES AND STATEMENTS (Attachment 22)

This is a new worksheet for preparers to use to support data reported on the return. This data includes calculations, statements, comments or notes. Do not enclose hand written notes, statements or sticky notes within a return.

PROBLEMS NOTED IN PREVIOUS YEARS

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

1. ***Failure to attach taxpayer's W-2 forms documenting wages and city tax withheld.***
2. ***Failure to print and attach Form CF-1040, page 2.***
3. ***Failure to attach the exclusion and adjustment worksheets supporting exclusions or adjustments to income reported on the federal return.***
4. Failure to attach the Wages and Excludible Wages worksheet when wages were reported as excludible.
5. Excluding a nonresident's wages earned in the city (taxable income) when the Form W-2 reports the employer's address outside the city and requesting a refund of the entire amount of city tax withheld.
6. Failure to include all necessary data on the Wages and Excludible Wages worksheet 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 taxable wages.)
7. ***Incorrect federal employer identification number*** entered in the Wages and Excludible Wages worksheet (attachment 2) and on Form CF-1040, page 2, Excluded Wages and Tax Withheld Schedule. When entering data that comes from Form W-2, **preparers are required to enter the employer's FEIN as reported on the current year's Form W-2, box b; many employers change FEINs during the year for various reasons.**
8. ***Incorrect social security number*** entered in the Wages and Excludible Wages worksheet (attachment 2) and on Form CF-1040, page 2, Excluded Wages and Tax Withheld Schedule. **When entering Form W-2 data, preparers are required to enter the employees SSN as reported on the Form W-2, box a.**
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) worksheet.)
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 continues to be a big problem on all returns filed.*** For additional information about proper addressing, refer to the US Post Office Business Mail 101, Delivery address web page found at: <http://pe.usps.com/businessmail101/addressing/deliveryAddress.htm> and to the link to USPS Publication 28, Postal Addressing Standards, located at the bottom of the above website. To help alleviate this addressing problem, an address2 area was 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 for return form address purposes is as follows:

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

1245 E Any Street NW Apt #2A (Present home address line)

(Address line 2 is blank)

Grand Rapids MI 49503 (City, state and zip code line)

For post office box addresses the format is as follows:

1245 E Any Street NW Apt #2A (Present home address line)

PO Box 1123 (Address line 2)

Grand Rapids MI 49501 (City, state and zip code line)

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

Apt # 2A (Present home address line)

1245 E Any Street NW (Address line 2)

Grand Rapids MI 49501 (City, state and zip code line)

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

C/O John Doe (Present home address line)

1245 E Any Street NW Apt #2A (Address line 2)

Grand Rapids MI 49503 (City, state and zip code line)

For foreign addresses the format is as follows:

1245 E Any Street NW Apt #2A (Present home address)

(Address line 2 is blank)

Sioux Lookout (City, state and zip code line)

Canada ON P1T 1A1 (Foreign country, province, postal code Line)

Note: the US Post Office automated mail handling equipment reads addresses from the bottom up, reading two address lines, the bottom line first and then the line above the bottom line.

Revised 07/25/2014

COMMON CITY INCOME TAX FORM, CF-1040

Revised: 05/27/2014

APPENDIX A

Personal Exemptions Allowed for 2014

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	X	X	X
IONIA	X	X	X	X	X
JACKSON	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: 10/01/2012

APPENDIX B

Cities with Renaissance Zones

City Name	Renaissance Zone(s)	Start Year and Duration of Renaissance Zones
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) Others with various start dates & 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 Four 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 over 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.

See following page for additional information for specific cities

APPENDIX B (continued)

Cities with Renaissance Zones

Additional information for specific cities

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 with the additions having a duration of 11 years starting on 1/1/2001 and ending on 12/31/2011.

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 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 ending on 12/31/2016, 12/31/2023, 12/31/2024 and 12/31/2026.

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 08/21/2014

APPENDIX C

Donation of Overpayment

City Name	Donations Allowed
ALBION	a. City of Albion
BATTLE CREEK	None
BIG RAPIDS (1)	a. Community Pool b. Community Library
FLINT	a. Indigent Water Fund
GRAND RAPIDS (1)	a. American Flags for Veterans Graves in Grand Rapids b. Grand Rapids Children's Fund
GRAYLING	None
HAMTRAMCK	a. City of Hamtramck
HIGHLAND PARK (1)	a. Police Problem Solving b. Hope Scholarship c. Homeless Assistance
IONIA (1)	a. Ionia Community Library b. Ionia Theater c. Youth Recreation
JACKSON	a. Parks and Recreation Fund
LANSING (1)	a. Police Problem Solving b. Hope Scholarship c. Homeless Assistance
LAPEER	None
MUSKEGON (1)	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 (2)	a. Comstock Park Education Foundation b. Grandville Education Foundation c. Kenowa Hills Education Foundation

(1) A taxpayer may elect to donate all or part of their overpayment to any of the listed recipients.

(2) Walker: A taxpayer may elect to donate their entire overpayment to one of the education foundations listed.

COMMON CITY INCOME TAX FORM, CF-1040
APPENDIX D

Revised: 05/27/2014

Exemption Amounts and Tax Rates for Tax Year 2014

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%

Regardless of residency, the determination of what is taxable under the Michigan Uniform City Income Tax Ordinance, starts with what is reported on your federal return and income items are added or excluded as appropriate. Taxpayers are required to attach a copy of page 1 and other schedules from their federal return to the city return to ensure proper reporting of income and to expedite processing of the return.

Filing requirements, as excerpted from MCL 141.641, Returns; annual and joint filing.

(1) Every corporation doing business in the city and every other person having income taxable under this ordinance in any year ... shall make and file with the city an annual return for that year, on a form furnished or approved by the city, on or before the last day of the fourth month for the same calendar year, fiscal year, or other accounting period, that has been accepted by the internal revenue service for federal income tax purposes for the taxpayer.

(2) A husband and wife may file a joint return and, in such case, the tax liability is joint and several.

Using federal income tax return income, income eliminations and deductions, as excerpted from MCL 141.644.

Where total income, total deductions, net profits, or other figures are derived from the taxpayer's federal income tax return, any item of income not subject to the city income tax and unallowable deductions shall be eliminated in determining net income subject to the city tax. The fact that a taxpayer is not required to file a federal income tax return does not relieve him from filing a city tax return.

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

COMMON CITY INCOME TAX FORM, CF-1040

Revised 07/30/2014

APPENDIX E

Required Return Attachments and Attachment Order

Returns should be filed with tax forms, schedules and attachments in the order noted below. If a form, schedule or worksheet is not used do not attach it; skip the number and keep the remaining pages in attachment order

Required Forms and Attachments	Attachment Order	Resident and Part-Year Resident Returns	Nonresident Returns
Form CF-4220	14MI-{CN}0	For cities scanning 2D barcode	For cities scanning 2D barcode
Form CF-1040, page 1	14MI-{CN}1	All returns	All returns
Form W-2 from employer	Attach to page 1	All employers	All employers
Form CF-1040, page 2	13MI-{CN}2	All returns	All returns
Schedule TC	Attachment 1	All part-year resident returns	Not required
Wages, Excludible Wages and City Tax Withheld	Attachment 2	All returns reporting wages	All returns reporting wages
Excludible Interest Income	Attachment 3	If interest income excluded	Not required
Excludible Dividend Income	Attachment 4	If dividend income excluded	Not required
Exclusions & Adjustments to Business Income	Attachment 5	If business income excluded	If business income excluded
Exclusions & Adjustments to Capital Gain or (Loss)	Attachment 6	If capital gain or loss excluded	If capital gain or loss excluded
Exclusions & Adjustments to Other Gains or (Losses)	Attachment 7	If other gain or loss excluded	If other gain or loss excluded
Exclusions & Adjustments to IRA Distributions	Attachment 8	If IRA distribution excluded	Not required
Exclusions & Adjustments to Pension and Annuities	Attachment 9	If pension or annuity distribution excluded	Not required
Exclusions & Adjustments to Schedule E Income	Attachment 10	If Schedule E income excluded	If Schedule E income excluded
Adjustments for Tax Option Corporation (S corporation)	Attachment 11	If distribution from tax option corp. received	Not required
Exclusions & Adjustments to Farm Income	Attachment 12	If farm income or loss is excluded	If farm income or loss is excluded
Exclusions & Adjustments to Other Income	Attachment 13	If other income or loss is reported	If other income or loss is reported
IRA Deduction Worksheet	Attachment 14	If IRA deduction claimed	If IRA deduction claimed
SEP, SIMPLE & Qualified Plans Deduction Worksheet	Attachment 15	If SEP, SIMPLE, qualified plans deduction claimed	If SEP, SIMPLE, qualified plans deduction claimed
Employee Business Expense Deduction Worksheet	Attachment 16	If employee business expense deduction claimed	If employee business expense deduction claimed
Moving Expense Deduction Worksheet	Attachment 17	If moving expense deduction claimed	If moving expense deduction claimed
Alimony Paid Deduction Worksheet	Attachment 18	P-Y resident if alimony paid deduction claimed	If alimony paid deduction claimed
Renaissance Zone Deduction Schedule, RZ	Schedule Attachment 19	If Renaissance Zone deduction claimed	If Renaissance Zone deduction claimed
Tax Payments Other than Tax Withheld	Attachment 20	If payment other than withholding claimed	If payment other than withholding claimed
Credit for tax paid to Another City	Attachment 21	If a tax credit is claimed	Not required
Supporting Notes and Statements	Attachment 22	If used to support other return data	If used to support other return data
Page 1 of federal 1040	Attachment 23	All returns	If alimony and/or IRA deduction claimed
Federal Schedule C	Attachment 24	If business income or loss reported	If business income or loss reported
Federal Schedule D	Attachment 25	If capital gain or loss reported	If capital gain or loss reported
Federal Schedule E, pages 1 and 2	Attachment 26	If Schedule E income reported	If Schedule E income reported
Schedule K-1 (Form 1120-S) for any S corporation shown on Schedule E	Attachment 27	If Schedule E income or loss from an S corporation reported	Not required
Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer	Attachment 28	If applicable to city refund	If applicable to city refund
Federal Form 2106, Employee Business Expenses	Attachment 29	If employee business expense deduction claimed	If employee business expense deduction claimed
Federal Form 3903, Moving Expenses	Attachment 30	If moving exp deduction claimed	If moving expense deduction claimed
Federal Form 4797, Sales of Business Property	Attachment 31	If included in federal return	If property located in city
Federal Form 6252, Installment Sale Income	Attachment 32	If included in federal return	If property located in city
Federal Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent	Attachment 33	If included in federal return	If applicable to city income
Federal Form 8582, Passive Activity Loss Limitations	Attachment 34	If included in federal return	If applicable to city income
Federal Form 8824, Like-Kind Exchanges	Attachment 35	If included in federal return	If applicable to city income
Federal Form 8829, Expenses for Business Use of Your Home	Attachment 36	If business use of home expense claimed on federal Schedule C	If applicable to city income
IRA contribution receipt	Attachment 37	If IRA deduction claimed	If IRA deduction claimed
Page 1 of other city's return(s)	Attachment 38	If credit claimed	Not required
Federal Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	Attachment 39	If applicable to city income or excluded from income	If applicable to city income or excluded from income
If claiming additional exemption for any disability, a doctor's statement must be attached	Attachment 40	If disability exemption is claimed on city return	If disability exemption is claimed on city return
If allocating wages from any employer, a statement from the employer supporting the allocation must be attached.	Attachment 41	Not required	If applicable to wages 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.

Failure to attach forms, schedules or worksheets noted above to a return may delay the processing of the return.

Mailing Addresses for Mailing Returns to Cities Accepting the Common Form

CITY	MAILING ADDRESS	USE MAILING ADDRESS FOR RETURN OR PAYMENT TYPES AS INDICATED								
		2013 Form CF-1040 Tax Due Returns	2013 Form CF-1040 Refund Returns	2013 Form CF-1040 Credit Forward Returns	2013 Form CF-1040 No Tax Due Returns	Prior Year Form CF-1040 Returns	Amended Form CF-1040 Returns	Estimated income tax payments	Form CF-4868 Extension Form and Payment	Separate CF-1040PV Payment Vouchers
Albion	City of Albion Income Tax Division 112 W Cass St Albion MI 49224-0900	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Battle Creek	Battle Creek City Income Tax PO Box 40761 Lansing MI 48901-0761	XX								
	Battle Creek City Income Tax PO Box 40713 Lansing MI 48901-0713		XX	XX	XX					
	Battle Creek City Income Tax PO Box 1657 Battle Creek MI 49016-1657					XX	XX	XX	XX	XX
Big Rapids	City of Big Rapids Treasurer's Office 226 North Michigan Ave Big Rapids MI 49307	XX						XX		NOT USED
	City of Big Rapids Income Tax Office 226 North Michigan Ave Big Rapids MI 49307		XX	XX	XX	XX	XX		XX	

Mailing Addresses for Mailing Returns to Cities Accepting the Common Form

CITY	MAILING ADDRESS	USE MAILING ADDRESS FOR RETURN OR PAYMENT TYPES AS INDICATED								
		2013 Form CF-1040 Tax Due Returns	2013 Form CF-1040 Refund Returns	2013 Form CF-1040 Credit Forward Returns	2013 Form CF-1040 No Tax Due Returns	Prior Year Form CF-1040 Returns	Amended Form CF-1040 Returns	Estimated income tax payments	Form CF-4868 Extension Form and Payment	Separate CF-1040PV Payment Vouchers
Flint	City of Flint Income Tax Department PO Box 2055 Flint MI 48501-2055	XX								
	City of Flint Income Tax Department PO Box 1800 Flint MI 48501-1800		XX	XX	XX	XX				
	City of Flint - Income Tax Department PO Box 529 Eaton Rapids MI 48827-0529						XX		XX	
	City of Flint - Estimated Payment PO Box 529 Eaton Rapids MI 48827-0529							XX		XX
Grand Rapids	Grand Rapids Income Tax Dept PO Box 107 Grand Rapids MI 49501-0107	XX			XX					
	Grand Rapids Income Tax Dept PO Box 106 Grand Rapids MI 49501-0106		XX	XX						
	Grand Rapids Income Tax Dept PO Box 347 Grand Rapids MI 49501-0347					XX				
	Grand Rapids Income Tax Dept PO Box 108 Grand Rapids MI 49501-0108						XX	XX	XX	XX

Mailing Addresses for Mailing Returns to Cities Accepting the Common Form

CITY	MAILING ADDRESS	USE MAILING ADDRESS FOR RETURN OR PAYMENT TYPES AS INDICATED								
		2013 Form CF-1040 Tax Due Returns	2013 Form CF-1040 Refund Returns	2013 Form CF-1040 Credit Forward Returns	2013 Form CF-1040 No Tax Due Returns	Prior Year Form CF-1040 Returns	Amended Form CF-1040 Returns	Estimated income tax payments	Form CF-4868 Extension Form and Payment	Separate CF-1040PV Payment Vouchers
Grayling	City of Grayling Income Tax Division PO Box 549 Grayling MI 49738	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Hamtramck	City of Hamtramck - 1040 Payment PO Box 209 Eaton Rapids MI 48827-0209	XX								XX
	City of Hamtramck - Income Tax Dept PO Box 209 Eaton Rapids MI 48827-0209		XX	XX	XX	XX	XX		XX	
	City of Hamtramck - Estimated Payment PO Box 209 Eaton Rapids MI 48827-0209							XX		
Highland Park	City of Highland Park - 1040 Payment PO Box 239 Eaton Rapids MI 48827-0239	XX								XX
	City of Highland Park - Income Tax Dept PO Box 239 Eaton Rapids MI 48827-0239		XX	XX	XX	XX	XX		XX	
	City of Highland Park - Estimated Payment PO Box 239 Eaton Rapids MI 48827-0239							XX		
Ionia	City of Ionia Income Tax Division PO Box 512 Ionia MI 48846	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED

Mailing Addresses for Mailing Returns to Cities Accepting the Common Form

CITY	MAILING ADDRESS	USE MAILING ADDRESS FOR RETURN OR PAYMENT TYPES AS INDICATED								
		2013 Form CF-1040 Tax Due Returns	2013 Form CF-1040 Refund Returns	2013 Form CF-1040 Credit Forward Returns	2013 Form CF-1040 No Tax Due Returns	Prior Year Form CF-1040 Returns	Amended Form CF-1040 Returns	Estimated income tax payments	Form CF-4868 Extension Form and Payment	Separate CF-1040PV Payment Vouchers
Jackson	City of Jackson Income Tax Division 161 W Michigan Ave Jackson MI 49201	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Lansing	City of Lansing Income Tax Division PO Box 40752 Lansing MI 48901	XX			XX					
	City of Lansing Income Tax Division PO Box 40750 Lansing MI 48901		XX	XX						
	City of Lansing Income Tax Division 124 W Michigan Ave Rm G29 Lansing MI 48933					XX	XX			
	City of Lansing Income Tax Division PO Box 40756 Lansing MI 48901							XX	XX	XX
Lapeer	City of Lapeer Income Tax Division 576 Liberty Park Lapeer MI 48446-2189	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Muskegon	City of Muskegon Income Tax Dept PO Box 29 Muskegon MI 49443-0029	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED

Mailing Addresses for Mailing Returns to Cities Accepting the Common Form

CITY	MAILING ADDRESS	USE MAILING ADDRESS FOR RETURN OR PAYMENT TYPES AS INDICATED								
		2013 Form CF-1040 Tax Due Returns	2013 Form CF-1040 Refund Returns	2013 Form CF-1040 Credit Forward Returns	2013 Form CF-1040 No Tax Due Returns	Prior Year Form CF-1040 Returns	Amended Form CF-1040 Returns	Estimated income tax payments	Form CF-4868 Extension Form and Payment	Separate CF-1040PV Payment Vouchers
Muskegon Heights	Muskegon Heights Income Tax Dept 2724 Peck St Muskegon Heights MI 49444	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Pontiac	City of Pontiac 1040 Payments PO Box 530 Eaton Rapids MI 48827-0530	XX								XX
	City of Pontiac Income Tax Division PO Box 530 Eaton Rapids MI 48827-0530		XX	XX	XX	XX	XX		XX	
	City of Pontiac Estimated Payments PO Box 530 Eaton Rapids MI 48827-0530							XX		
Portland	City of Portland Income Tax Dept 259 Kent St Portland MI 48875	XX	XX	XX	XX	XX	XX	XX	XX	XX
Saginaw	City of Saginaw Income Tax Office 1315 S Washington Ave Saginaw MI 48601	XX	XX	XX	XX	XX	XX	XX	XX	XX
Springfield	City of Springfield Income Tax Dept 601 Avenue A Springfield MI 49037-7774	XX	XX	XX	XX	XX	XX	XX	XX	XX
Walker	Walker City Income Tax Dept PO Box 153 Grand Rapids MI 49501-0153	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

APPENDIX G		2D BARCODE SPECIFICATIONS FOR 2014 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS FORM CF-1040						Changed from previous year's specifications or prior draft. Fields added to 2D Barcode specifications for 2014 returns.	
		REVISED: 09/05/2014							
2013 2D FIELD #	2014 2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION	
1	1	NONE	NO RETURN FORM LINE	MAGIC CODE & HEADER VERSION	A	2	T1	2D BARCODE HEADER VERSION NUMBER	
2	2	TR TOTAL LINE	CF1040, P 2, BOTTOM RIGHT HAND CORNER	SOFTWARE DEVELOPER CODE	N	4	NATCP ASSIGNED CODE	FOUR-DIGIT SOFTWARE DEVELOPER CODE	
3	3	NONE	NO RETURN FORM LINE	JURISDICTION (STATE CITY)	A	5	MIALB, MIBCK, MIBRR, MIFLT, MIGRR, MIGRA, MIHAM, MIHPK, MIION, MIJAC, MILNS, MILPR, MIMKG, MIMHT, MIPNT, MIPOR, MISAG, MISPR, MIWAL	TAX JURISDICTION (STATE CITY 3 CHARACTERS EACH) State = MI; ALB = Albion; BCK = Battle Creek; BRR = Big Rapids; FLT = Flint; GRR = Grand Rapids; GRA = Grayling; HAM = Hamtramck; HPK = Highland Park; ION = Ionia; JAC = Jackson; LPR = Lapeer; LNS = Lansing; MKG = Muskegon; MHT = Muskegon Heights; PNT = Pontiac; POR = Portland; SAG = Saginaw; SPR = Springfield; WAL = Walker	
4	4	NONE	NO RETURN FORM LINE	BAR CODE SPECIFICATION VERSION	A	10			
5	5	NONE	NO RETURN FORM LINE	SOFTWARE/FORM VERSION	A	15			
6	6	NONE	NO RETURN FORM LINE	TAX FORM	A	7	CF1040		
7	7	CITMSTR	CF1040, P 1, ID AREA	RETURN YEAR	N	4	YYYY	FOUR-DIGIT YEAR	
8	8	TAXPAYER	CF1040, P 1, ID AREA	PSSN (PRIMARY SSN)	N	9	REQUIRED	PRIMARY SOCIAL SECURITY NUMBER	
10	9	TAXPAYER	CF1040, P 1, ID AREA	TAXPAYER'S FIRST NAME	A	14	REQUIRED	TAXPAYER'S FIRST NAME	
11	10	TAXPAYER	CF1040, P 1, ID AREA	TAXPAYER'S MIDDLE INITIAL	A	1		TAXPAYER'S MIDDLE INITIAL	
9	11	TAXPAYER	CF1040, P 1, ID AREA	TAXPAYER'S LAST NAME	A	20	REQUIRED	TAXPAYER'S LAST NAME	
12	12	TAXPAYER	CF1040, P 1, ID AREA	TAXPAYER'S SUFX	A	5	NULL, JR, SR, III, EST	EST DENOTES ESTATE OF DECEASED INDIVIDUAL	
219	13	TAXPAYER	CF1040, P 2, EXEMPTION SCH, L 1a	TAXPAYER'S DATE OF BIRTH	A	10	MM/DD/YYYY	Date	
13	14	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	
15	15	TAXPAYER	CF1040, P 1, ID AREA	SPOUSE'S FIRST NAME	A	14	NAME OR NULL	SPOUSE'S FIRST NAME (NULL IF MARRIED FILING SEPARATELY)	
16	16	TAXPAYER	CF1040, P 1, ID AREA	SPOUSE'S MI	A	1	MI OR NULL	SPOUSE'S MIDDLE INITIAL (NULL IF MARRIED FILING SEPARATELY)	
14	17	TAXPAYER	CF1040, P 1, ID AREA	SPOUSE'S LAST NAME	A	20	LAST NAME OR NULL	SPOUSE'S LAST NAME (NULL IF MARRIED FILING SEPARATELY)	
17	18	TAXPAYER	CF1040, P 1, ID AREA	SPOUSE'S SUFX	A	5	NULL, JR, SR, III, EST	EST DENOTES ESTATE OF DECEASED INDIVIDUAL	
220	19	TAXPAYER	CF1040, P 2, EXEMPTION SCH, L 1b	SPOUSE'S DATE OF BIRTH	A	10	MM/DD/YYYY	Date	
19	20	TAXPAYER	CF1040, P 1, ID AREA	ADDR1	A	40	ADDRESS OR C/O NAME	STREET NUMBER, LEADING DIRECTIONAL, STREET NAME' FOLLOWING DIRECTIONAL (EXAMPLE: 1111 E FIRST ST NW) EXCEPT WHEN ADDR1 USED TO REPORT AN IN CARE OF (C/O OR %) NAME (EXAMPLE: % JOHN DOE OR C/O JOHN DOE)	
215	21	TAXPAYER	CF1040, P 1, ID AREA	APARTMENT NUMBER	A	9	#, APT, STE, SUITE ETC. PLUS NUMBER OR NULL	#1A, APT 1A, STE 100, ETC.; FIELD IS TO BE NULL WHEN FIELD 20 (ADDR1) REPORTS AN IN CARE OF NAME STREET NUMBER; LEADING DIRECTIONAL; STREET NAME; FOLLOWING DIRECTIONAL; APARTMENT OR SUITE NUMBER (EXAMPLE: 1111 E FIRST ST NW STE 100) OR PO BOX NUMBER; IF FIELD 20 (ADDR1) REPORTS AN IN CARE OF (C/O OR %) NAME ENTER MAILING ADDRESS FOR PERSON NAMED IN FILED 20	
20	22	TAXPAYER	CF1040, P 1, ID AREA	ADDR2	A	25	ADDRESS OR NULL		
21	23	POSTALCD	CF1040, P 1, ID AREA	CITY	A	21	CITY		
22	24	POSTALCD	CF1040, P 1, ID AREA	STATE	A	2	STATE OR NULL	2 CHARACTER POSTAL ABBREV.; NULL IF FORENGN ADDRESS	

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

APPENDIX G		2D BARCODE SPECIFICATIONS FOR 2014 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS FORM CF-1040						Changed from previous year's specifications or prior draft. Fields added to 2D Barcode specifications for 2014 returns.
		REVISED: 09/05/2014						
2013 2D FIELD #	2014 2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION
23	25	POSTALCD	CF1040, P 1, ID AREA	ZIPCODE	A	10	ZIP CODE OR NULL	US:12345; NULL IF FOREIGN ADDRESS
24	26	TAXPAYER	CF1040, P 1, ID AREA	PLUS4	N	4	PLUS 4 OR NULL	1234
216	27	POSTALCD	CF1040, P 1, ID AREA	FOREIGN COUNTRY NAME	A	25	COUNTRY NAME OR NULL	NULL UNLESS FOREIGN ADDRESS
217	28	POSTALCD	CF1040, P 1, ID AREA	FOREIGN PROVINCE/COUNTY	A	25	PROVINCE NAME OR NULL	NULL UNLESS FOREIGN ADDRESS
218	29	POSTALCD	CF1040, P 1, ID AREA	FOREIGN POSTAL CODE	A	10	POSTAL CODE OR NULL	NULL UNLESS FOREIGN ADDRESS
	30	TAXPAYER	CF1040, P 1, ID AREA	CHECKBOX - DECEASED TAXPAYER	A	1	X OR NULL	NULL UNLESS TAXPAYER IS DECEASED
	31	TAXPAYER	CF1040, P 1, ID AREA	CHECKBOX - DECEASED SPOUSE	A	1	X OR NULL	NULL UNLESS SPOUSE IS DECEASED
	32	TAXPAYER	CF1040, PAGE 1, FORM 1310 ATTACHED CHECK BOX	FORM 1310 ATTACHED CHECK BOX	A	1	X OR NULL	NULL EXCEPT WHEN FORM 1310 ATTACHED TO RETURN (SEE INSTRUCTIONS FOR ATTACHING FORM 1310) X DENOTES ATTACHMENT 22, SUPPORTING NOTES AND STATEMENTS ATTACHED.
	33	CITMSTR	CF1040, P 1, ID AREA	ATTACHMENT 22, NOTES	A	1	X OR NULL	
26	34	CITMSTR	CF1040, P 1, RESIDENCY AREA	RESIDENCY STATUS	A	1	R, N OR P	R, N OR P
251	35	TR LINE DETAIL	CF1040, P 1, RESIDENCY AREA	PART-YEAR RESIDENCY START DATE	A	10	MM/DD/YYYY OR NULL	FIRST DATE OF RESIDENCY DURING YEAR
252	36	TR LINE DETAIL	CF1040, P 1, RESIDENCY AREA	PART-YEAR RESIDENCY END DATE	A	10	MM/DD/YYYY OR NULL	LAST DATE OF RESIDENCY DURING YEAR
152	37	TR LINE DETAIL	CF1040, P 1, FILING STATUS AREA	FILING STATUS	A	1	I, J OR S	I= SINGLE; J= MARRIED FILING JOINT; S= MARRIED FILING SEPARATELY
214	38	TR LINE DETAIL	CF-1040, P 1, FILING STATUS, MARRIED FILING SEPARATELY, SPOUSES FULL NAME LINE	SPOUSE'S NAME WHEN FILING STATUS IN FIELD 152 = S	A	40	NAME OR NULL	NULL EXCEPT WHEN FILING STATUS (FIELD 152) = S (MARRIED FILING SEPARATELY); INCLUDE SPOUSE'S FIRST NAME, MIDDLE INITIAL AND LAST NAME
30	39	CITMSTR	CF1040, P 1, L 1, COL C	TOTAL WAGES	N	9		TOTAL TAXABLE WAGES FOR CITY
31	40	TR LINE DETAIL	CF1040, P 1, L 2, COL C	INTEREST INCOME	N	9	AMOUNT OR NULL	TAXABLE INTEREST INCOME (RESIDENT ONLY)
32	41	TR LINE DETAIL	CF1040, P 1, L 3, COL C	DIVIDEND INCOME	N	9	AMOUNT OR NULL	TAXABLE DIVIDEND INCOME (RESIDENT ONLY)
33	42	TR LINE DETAIL	CF1040, P 1, L 5, COL C	ALIMONY	N	9	AMOUNT OR NULL	TAXABLE ALIMONY INCOME (RESIDENT ONLY)
34	43	TR LINE DETAIL	CF1040, P 1, L 6, COL C	BUSINESS INCOME	N	9	AMOUNT OR NULL	
35	44	TR LINE DETAIL	CF1040, P 1, L 7, COL C	CAPITAL GAINS OR LOSSES	N	9	AMOUNT OR NULL	
36	45	TR LINE DETAIL	CF1040, P 1, L 8, COL C	OTHER GAINS OR LOSSES	N	9	AMOUNT OR NULL	
37	46	TR LINE DETAIL	CF1040, P 1, L 9, COL C	IRA DISTRIBUTIONS	N	9	AMOUNT OR NULL	TAXABLE PREMATURE IRA DISTRIBUTIONS
38	47	TR LINE DETAIL	CF1040, P 1, L 10, COL C	PENSION DISTRIBUTIONS	N	9	AMOUNT OR NULL	TAXABLE PREMATURE PENSION DISTRIBUTIONS
39	48	TR LINE DETAIL	CF1040, P 1, L 11, COL C	RENTAL RE, PTNRS, ETC.	N	9	AMOUNT OR NULL	
40	49	TR LINE DETAIL	CF1040, P 1, L 12, COL C	SUB S DISTRIBUTIONS	N	9	AMOUNT OR NULL	TAXABLE SUB S DISTRIBUTIONS (RESIDENT ONLY)
41	50	TR LINE DETAIL	CF1040, P 1, L 13, COL C	FARM INCOME	N	9	AMOUNT OR NULL	
42	51	TR LINE DETAIL	CF1040, P 1, L 16, COL C	OTHER INCOME	N	9	AMOUNT OR NULL	
43	52	TR TOTAL LINE	CF1040, P 1, L 18, COL C	TOTAL INCOME	N	9	AMOUNT OR NULL	
50	53	TR TOTAL LINE	CF1040, P 1, L 19, AND CF1040, P 2, DEDUCTIONS SCH, L 7	TOTAL DEDUCTIONS	N	9	AMOUNT OR NULL	
51	54	TR TOTAL LINE	CF1040, P 1, L 20	TOTAL INCOME AFTER DEDUCTIONS	N	9	AMOUNT OR NULL	
27	55	CITMSTR	CF1040, P 2, EXEMPTIONS SCH, LI1h AND CF1040 P 1, L 21a.	NUMBER OF EXEMPTIONS	N	2	NUMBER OR ZERO (0)	TOTAL NUMBER OF EXEMPTIONS CLAIMED
28	56	TR LINE DETAIL	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 A DEPENDENT ON ANOTHER PERSON'S CITY TAX RETURN
52	57	TR LINE DETAIL	CF1040, P 1, L 21b	EXEMPTIONS AMOUNT	N	9	NUMBER OR ZERO (0)	FIELD 27 (# OF EXEMPTIONS) TIMES THE VALUE OF AN EXEMPTION
53	58	TR LINE DETAIL	CF1040, P 1, L 22	TOTAL INCOME SUBJECT TO TAX	N	9	NUMBER OR ZERO (0)	CANNOT BE NEGATIVE

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

APPENDIX G		2D BARCODE SPECIFICATIONS FOR 2014 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS FORM CF-1040					REVISID: 09/05/2014		Changed from previous year's specifications or prior draft. Fields added to 2D Barcode specifications for 2014 returns.
2013 2D FIELD #	2014 2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION	
253	59	TR LINE DETAIL	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	
54	60	TR LINE DETAIL	CF1040, P 1, L 23b	TAX	N	9	NUMBER OR ZERO (0)		
55	61	CITMSTR	CF1040, P 1, PAYMENTS AND CREDITS, L 24a	CITY INCOME TAX WITHHELD	N	9	AMOUNT OR NULL	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	62	TR LINE DETAIL	CF1040, P 1, PAYMENTS AND CREDITS, L 24b	OTHER TAX PAYMENTS	N	9	AMOUNT OR NULL	TOTAL OF ESTIMATED TAX PAYMENTS, EXTENSION PAYMENT, CREDIT FORWARD AND TAX PAID BY A PARTNERSHIP (AND FOR FLINT AND GRAND RAPIDS ONLY, CREDIT FOR TAX PAID BY A TAX OPTION CORPORATION)	
57	63	TR LINE DETAIL	CF1040, P 1, PAYMENTS AND CREDITS, L 24c	CREDIT FOR TAX PAID TO ANOTHER CITY	N	9	AMOUNT OR NULL	CREDIT FOR TAX PAID TO ANOTHER CITY	
58	64	TR LINE DETAIL	CF1040, P 1, L 24d	TOTAL PAYMENTS AND CREDITS	N	9	AMOUNT OR NULL	TOTAL OF LINES 24a, 24b AND 24c	
59	65	TR LINE DETAIL	NO LINE ON RETURN FORM	TAX DUE	N	9	AMOUNT OF TAX DUE, OR NULL	TAX (LINE 23b) LESS TOTAL PAYMENTS AND CREDITS (LINE 24d); (SEE FIELD 148 FOR TOTAL TAX, INTEREST AND PENALTY DUE)	
146	66	TR LINE DETAIL	CF-1040, P 1, L 25a	INTEREST FOR UNDERPAYMENT OF ESTIMATED TAX AND/OR LATE PAYMENT OF TAX DUE	N	9			
147	67	TR LINE DETAIL	CF-1040, P 1, L 25b	PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX AND/OR LATE PAYMENT OF TAX DUE	N	9			
148	68	TR LINE DETAIL	CF-1040, P 1, L 26	TOTAL TAX, INTEREST & PENALTY	N	9		TAX DUE (Field 59) + INTEREST (Field 146) + PENALTY (Field 147)	
60	69	TR LINE DETAIL	CF1040, P 1, L 27	OVERPAYMENT	N	9	AMOUNT OF OVERPAYMENT, 0 (ZERO) OR NULL	IF LINE 23b (TAX) LESS LINE 24d (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	
61	70	TR LINE DETAIL	CF1040, P 1, L 28a, DONATION 1	OVERPAYMENT DONATION 1, AMT	N	9	AMOUNT OR NULL	AMOUNT OF OVERPAYMENT DONATED TO 1ST DONEE LISTED FOR CITY IN APPENDIX C	
62	71	TR LINE DETAIL	CF1040, P 1, L 28b, DONATION 2	OVERPAYMENT DONATION 2, AMT	N	9	AMOUNT OR NULL	AMOUNT OF OVERPAYMENT DONATED TO 2ND DONEE LISTED FOR CITY IN APPENDIX C	
149	72	TR LINE DETAIL	CF1040, P 1, L 28c, DONATION 3	OVERPAYMENT DONATION 3, AMT	N	9	AMOUNT OR NULL	AMOUNT OF OVERPAYMENT DONATED TO 2ND DONEE LISTED FOR CITY	
65	73	TR LINE DETAIL	CF1040, P 1, L 29	OVERPAYMENT CR FWD	N	9	AMOUNT OR NULL	AMOUNT OF OVERPAYMENT CREDIT FORWARD TO NEXT YEAR	
66	74	TR LINE DETAIL	CF1040, P 1, L 30	OVERPAYMENT REFUND	N	9	AMOUNT OR NULL	AMOUNT OF OVERPAYMENT TO BE REFUNDED	
135	75	TAXPAYER EFT	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	76	TAXPAYER EFT	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	77	TAXPAYER EFT	CF1040, P 1, L 31c	ROUTING NUMBER	N	9	NUMBER OR NULL	BANK ROUTING NUMBER	
138	78	TAXPAYER EFT	CF1040, P 1, L 31d	ACCOUNT NUMBER	N	17	NUMBER OR NULL	BANK ACCOUNT NUMBER	
139	79	TAXPAYER EFT	CF1040, P 1, L 31e	TYPE OF ACCOUNT, CHECKING	A	1	X OR NULL		
140	80	TAXPAYER EFT	CF1040, P 1, L 31e	TYPE OF ACCOUNT, SAVINGS	A	1	X OR NULL		
44	81	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 1	IRA DEDUCTION	N	9			
45	82	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	83	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 3	EMPLOYEE BUSINESS EXP DED	N	9			
47	84	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 4	MOVING EXPENSES DEDUCTION	N	9			

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APPENDIX G		2D BARCODE SPECIFICATIONS FOR 2014 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS FORM CF-1040					REVISD: 09/05/2014		Changed from previous year's specifications or prior draft. Fields added to 2D Barcode specifications for 2014 returns.
2013 2D FIELD #	2014 2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION	
48	85	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 5	ALIMONY PAID DEDUCTION	N	9			
49	86	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 6	RENAISSANCE ZONE DEDUCTION	N	9			
	87	NONE	CF1040, P2 , ADDRESS SCHEDULE, L 1	RESIDENCE (DOMICILE) ADDRESS	A	56	RESIDENCE ADDRESS OR NULL	WHEN FIELD 20 USED TO REPORT AN IN CARE OF (C/O OR %) NAME ENTER TAXPAYER'S COMPLETE RESIDENCE ADDRESS (EXAMPLE: STREET NUMBER, LEADING DIRECTIONAL, STREET NAME, FOLLOWING DIRECTIONAL, APARTMENT OR SUITE NUMBER, CITY, STATE AND ZIPCODE; 101 E FIRST ST SE #101, GRAND RAPIDS, MI 49503)	
141	88	TR LINE DETAIL	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	89	TR LINE DETAIL	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	90	TR LINE DETAIL	CF1040, P 2, THIRD PARTY DESIGNEE AREA	POA DESIGNEE'S NAME	A	35			
144	91	TR LINE DETAIL	CF1040, P 2, THIRD PARTY DESIGNEE AREA	POA DESIGNEE'S PHONE NUMBER	N	10		FIRST THREE CHARACTERS AREA CODE, NEXT 7 PHONE NUMBER	
145	92	TR LINE DETAIL	CF1040, P 2, THIRD PARTY DESIGNEE AREA	POA PIN	A	5		PIN ASSIGNED BY TAXPAYER FOR POA SECURITY	
264	93	TAXPAYER	CF1040, P 2, FAR RIGHT BOX ON TAXPAYER'S SIGNATURE LINE	TAXPAYER'S DATE OF DEATH	A	10	MM/DD/YYYY OR NULL	TAXPAYER'S DATE OF DEATH DURING YEAR	
265	94	TAXPAYER	CF1040, P 2, FAR RIGHT BOX ON SPOUSE'S SIGNATURE LINE	SPOUSE'S DATE OF DEATH	A	10	MM/DD/YYYY OR NULL	SPOUSE'S DATE OF DEATH DURING YEAR	
67	95	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	PREPARER NAME	A	40			
68	96	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	DATE PREPARED	A	10	MM/DD/YYYY	Date	
69	97	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	PREPARER ADDRESS	A	25		INCLUDES FORENGN ADDRESS NUMBER AND STREET	
70	98	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	PREPARER CITY	A	25		INCLUDES FOREIGN CITY	
71	99	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	PREPARER STATE OR FOREIGN PROVINCE/COUNTRY	A	10		USE STANDARD POSTAL ABBREVIATIONS WHERE POSSIBLE. EXAMPLE FOR ONTARIO, CANADA USE ON.	
266	100	TR LINE DETAIL	PREPARER COUNTRY	PREPARER COUNTRY	A	15		FOREIGN COUNTRY FOR PREPARER FOREIGN ADDRESS	
72	101	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	PREPARER ZIP OR MAIL CODE	N	10		POSTAL ZIP CODE OR FOREIGN MAIL CODE	
73	102	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	PREPARER TELEPHONE NUMBER	N	10			
74	103	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	PREPARER ID NUMBER	N	9			
254	104	CITWAGE	CF1040, P 2, EXCLUDED WAGES & TAX WITHHELD SCHEDULE, COLUMN A, LINE 1	TAXPAYER OR SPOUSES FORM W-2, EMPLOYER 1	A	1	T OR S	USED TO DESIGNATE EXCLUDED WAGES FROM EMPLOYER 1 (OR SOURCE 1) AS (T) TAXPAYER'S OR (S) SPOUSE'S EXCLUDED WAGES	
76	105	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 1	N	9		EMPLOYEE'S SSN	
75	106	EMPLOYER	W-2, BOX b	EMPLOYER (OR SOURCE) ID NUMBER 1	N	9		EMPLOYER ID NUMBER	
77	107	EMPLOYER	W-2, BOX 1	TOTAL WAGES 1	N	9		W-2 FORM, BOX 1	
221	108	CITWAGE	NONE	WAGES OTHER THAN W-2, BOX 1, EMPLOYER (OR SOURCE) 1	A	9		WAGES OTHER THAN FORM W-2, BOX 1, FOR EMPLOYER (OR SOURCE) 1	
	109	CITWAGE	WAGE AND EXCLUDED WAGES SCHEDULE (ATT. 2) L 10	CODE(S) FOR WAGES NOT INCLUDED IN BOX 1, EMPLOYER (OR SOURCE) 1	A	12	NUMBER OR NULL	FROM WAGES AND EXCLUDED WAGES SCH., NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER (OR SOURCE) 1, LINE 10	
231	110	CITWAGE	CF-1040, P 2, EXCLUDED WAGES AND TAX WITHHELD SCHEDULE, COL. D, LINE 1	EXCLUDED WAGES EMPLOYER (OR SOURCE) 1	A	9		EXCLUDED RESIDENT AND NONRESIDENT WAGES FOR EMPLOYER 1	
79	111	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 1-1	N	9		W-2 FORM 1, BOX 19 FIRST LOCALITY DATA	

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APPENDIX G		2D BARCODE SPECIFICATIONS FOR 2014 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS FORM CF-1040						Changed from previous year's specifications or prior draft. Fields added to 2D Barcode specifications for 2014 returns.
		REVISED: 09/05/2014						
2013 2D FIELD #	2014 2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION
80	112	EMPLOYER	W-2, BOX 20	LOCALITY NAME 1-1	A	10		W-2 FORM 1, BOX 20 FIRST LOCALITY DATA
153	113	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 1-2	N	9		W-2 FORM 1, BOX 19 - SECOND LOCALITY DATA
154	114	EMPLOYER	W-2, BOX 20	LOCALITY NAME 1-2	A	10		W-2 FORM 1, BOX 20 - SECOND LOCALITY DATA
255	115	CITWAGE	CF1040, P 2, EXCLUDED WAGES & TAX WITHHELD SCHEDULE, COLUMN A, LINE 2	TAXPAYER OR SPOUSES FORM W-2 FROM EMPLOYER 2	A	1	T OR S	USED TO DESIGNATE EXCLUDED WAGES FROM EMPLOYER 2 (OR SOURCE 2) AS (T) TAXPAYER'S OR (S) SPOUSE'S EXCLUDED WAGES
82	116	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 2	N	9		EMPLOYEE'S SSN
81	117	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 2	N	9		EMPLOYER ID NUMBER
83	118	EMPLOYER	W-2, BOX 1	TOTAL WAGES 2	N	9		W-2 FORM, BOX 1
222	119	CITWAGE	NONE	WAGES OTHER THAN W-2, BOX 1, EMPLOYER (OR SOURCE) 2	A	9		WAGES OTHER THAN FORM W-2, BOX 1, FOR EMPLOYER (OR SOURCE) 2
	120	CITWAGE	WAGE AND EXCLUDED WAGES SCHEDULE (ATT. 2) L 10	CODE(S) FOR WAGES NOT INCLUDED IN BOX 1, EMPLOYER (OR SOURCE) 2	A	12	NUMBER OR NULL	FROM WAGES AND EXCLUDED WAGES SCH., NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER (OR SOURCE) 2, LINE 10
233	121	CITWAGE	CF-1040, P 2, EXCLUDED WAGES AND TAX WITHHELD SCHEDULE, COL. D, LINE 2	EXCLUDED WAGES EMPLOYER (OR SOURCE) 2	A	9		EXCLUDED RESIDENT AND NONRESIDENT WAGES FOR EMPLOYER 2
85	122	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 2-1	N	9		W-2 FORM 2, BOX 19 - FIRST LOCALITY DATA
86	123	EMPLOYER	W-2, BOX 20	LOCALITY NAME 2-1	A	10		W-2 FORM 2, BOX 20 - FIRST LOCALITY DATA
159	124	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 2-2	N	9		W-2 FORM 2, BOX 19 - SECOND LOCALITY DATA
160	125	EMPLOYER	W-2, BOX 20	LOCALITY NAME 2-2	A	10		W-2 FORM 2, BOX 20 - SECOND LOCALITY DATA
256	126	CITWAGE	CF1040, P 2, EXCLUDED WAGES & TAX WITHHELD SCHEDULE, COLUMN A, LINE 3	TAXPAYER OR SPOUSES FORM W-2 FROM EMPLOYER 3	A	1	T OR S	USED TO DESIGNATE EXCLUDED WAGES FROM EMPLOYER 3 (OR SOURCE 3) AS (T) TAXPAYER'S OR (S) SPOUSE'S EXCLUDED WAGES
88	127	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 3	N	9		EMPLOYEE'S SSN
87	128	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 3	N	9		EMPLOYER ID NUMBER
89	129	EMPLOYER	W-2, BOX 1	TOTAL WAGES 3	N	9		W-2 FORM, BOX 1
223	130	CITWAGE	NONE	WAGES OTHER THAN W-2, BOX 1, EMPLOYER (OR SOURCE) 3	A	9		WAGES OTHER THAN FORM W-2, BOX 1, FOR EMPLOYER (OR SOURCE) 3
	131	CITWAGE	WAGE AND EXCLUDED WAGES SCHEDULE (ATT. 2) L 10	CODE(S) FOR WAGES NOT INCLUDED IN BOX 1, EMPLOYER (OR SOURCE) 3	A	12	NUMBER OR NULL	FROM WAGES AND EXCLUDED WAGES SCH., NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER (OR SOURCE) 3, LINE 10
235	132	CITWAGE	CF-1040, P 2, EXCLUDED WAGES AND TAX WITHHELD SCHEDULE, COL. D, LINE 3	EXCLUDED WAGES EMPLOYER (OR SOURCE) 3	A	9		EXCLUDED RESIDENT AND NONRESIDENT WAGES FOR EMPLOYER 3
91	133	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 3-1	N	9		W-2 FORM 3, BOX 19 - FIRST LOCALITY DATA
92	134	EMPLOYER	W-2, BOX 20	LOCALITY NAME 3-1	A	10		W-2 FORM 3, BOX 20 - FIRST LOCALITY DATA
165	135	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 3-2	N	9		W-2 FORM 3, BOX 19 - SECOND LOCALITY DATA
166	136	EMPLOYER	W-2, BOX 20	LOCALITY NAME 3-2	A	10		W-2 FORM 3, BOX 20 - SECOND LOCALITY DATA
257	137	CITWAGE	CF1040, P 2, EXCLUDED WAGES & TAX WITHHELD SCHEDULE, COLUMN A, LINE 4	TAXPAYER OR SPOUSES FORM W-2 FROM EMPLOYER 4	A	1	T OR S	USED TO DESIGNATE EXCLUDED WAGES FROM EMPLOYER 4 (OR SOURCE 4) AS (T) TAXPAYER'S OR (S) SPOUSE'S EXCLUDED WAGES
94	138	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 4	N	9		EMPLOYEE'S SSN
93	139	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 4	N	9		EMPLOYER ID NUMBER
95	140	EMPLOYER	W-2, BOX 1	TOTAL WAGES 4	N	9		W-2 FORM, BOX 1
224	141	CITWAGE	NONE	WAGES OTHER THAN W-2, BOX 1, EMPLOYER (OR SOURCE) 4	A	9		WAGES OTHER THAN FORM W-2, BOX 1, FOR EMPLOYER (OR SOURCE) 4
	142	CITWAGE	WAGE AND EXCLUDED WAGES SCHEDULE (ATT. 2) L 10	CODE(S) FOR WAGES NOT INCLUDED IN BOX 1, EMPLOYER (OR SOURCE) 4	A	12	NUMBER OR NULL	FROM WAGES AND EXCLUDED WAGES SCH., NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER (OR SOURCE) 4, LINE 10

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APPENDIX G		2D BARCODE SPECIFICATIONS FOR 2014 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS FORM CF-1040					REVISD: 09/05/2014		Changed from previous year's specifications or prior draft. Fields added to 2D Barcode specifications for 2014 returns.
2013 2D FIELD #	2014 2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION	
237	143	CITWAGE	CF-1040, P 2, EXCLUDED WAGES AND TAX WITHHELD SCHEDULE, COL. D, LINE 4	EXCLUDED WAGES EMPLOYER (OR SOURCE) 4	A	9		EXCLUDED RESIDENT AND NONRESIDENT WAGES FOR EMPLOYER 4	
97	144	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 4-1	N	9		W-2 FORM 4, BOX 19 - FIRST LOCALITY DATA	
98	145	EMPLOYER	W-2, BOX 20	LOCALITY NAME 4-1	A	10		W-2 FORM 4, BOX 20 - FIRST LOCALITY DATA	
171	146	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 4-2	N	9		W-2 FORM 4, BOX 19 - SECOND LOCALITY DATA	
172	147	EMPLOYER	W-2, BOX 20	LOCALITY NAME 4-2	A	10		W-2 FORM 4, BOX 20 - SECOND LOCALITY DATA	
258	148	CITWAGE	CF1040, P 2, EXCLUDED WAGES & TAX WITHHELD SCHEDULE, COLUMN A, LINE 5	TAXPAYER OR SPOUSES FORM W-2 FROM EMPLOYER 5	A	1	T OR S	USED TO DESIGNATE EXCLUDED WAGES FROM EMPLOYER 5 (OR SOURCE 5) AS (T) TAXPAYER'S OR (S) SPOUSE'S EXCLUDED WAGES	
100	149	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 5	N	9		EMPLOYEE'S SSN	
99	150	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 5	N	9		EMPLOYER ID NUMBER	
101	151	EMPLOYER	W-2, BOX 1	TOTAL WAGES 5	N	9		W-2 FORM, BOX 1	
225	152	CITWAGE	NONE	WAGES OTHER THAN W-2, BOX 1, EMPLOYER (OR SOURCE) 5	A	9		WAGES OTHER THAN FORM W-2, BOX 1, FOR EMPLOYER (OR SOURCE) 5	
	153	CITWAGE	WAGE AND EXCLUDED WAGES SCHEDULE (ATT. 2) L 10	CODE(S) FOR WAGES NOT INCLUDED IN BOX 1, EMPLOYER (OR SOURCE) 5	A	12	NUMBER OR NULL	FROM WAGES AND EXCLUDED WAGES SCH., NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER (OR SOURCE) 5, LINE 10	
239	154	CITWAGE	CF-1040, P 2, EXCLUDED WAGES AND TAX WITHHELD SCHEDULE, COL. D, LINE 5	EXCLUDED WAGES EMPLOYER (OR SOURCE) 5	A	9		EXCLUDED RESIDENT AND NONRESIDENT WAGES FOR EMPLOYER 5	
103	155	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 5-1	N	9		W-2 FORM 5, BOX 19 - FIRST LOCALITY DATA	
104	156	EMPLOYER	W-2, BOX 20	LOCALITY NAME 5-1	A	10		W-2 FORM 5, BOX 20 - FIRST LOCALITY DATA	
177	157	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 5-2	N	9		W-2 FORM 5, BOX 19 - SECOND LOCALITY DATA	
178	158	EMPLOYER	W-2, BOX 20	LOCALITY NAME 5-2	A	10		W-2 FORM 5, BOX 20 - SECOND LOCALITY DATA	
259	159	CITWAGE	CF1040, P 2, EXCLUDED WAGES & TAX WITHHELD SCHEDULE, COLUMN A, LINE 6	TAXPAYER OR SPOUSES FORM W-2 FROM EMPLOYER 6	A	1	T OR S	USED TO DESIGNATE EXCLUDED WAGES FROM EMPLOYER 6 (OR SOURCE 6) AS (T) TAXPAYER'S OR (S) SPOUSE'S EXCLUDED WAGES	
106	160	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 6	N	9		EMPLOYEE'S SSN	
105	161	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 6	N	9		EMPLOYER ID NUMBER	
107	162	EMPLOYER	W-2, BOX 1	TOTAL WAGES 6	N	9		W-2 FORM, BOX 1	
226	163	CITWAGE	NONE	WAGES OTHER THAN W-2, BOX 1, EMPLOYER (OR SOURCE) 6	A	9		WAGES OTHER THAN FORM W-2, BOX 1, FOR EMPLOYER (OR SOURCE) 6	
	164	CITWAGE	WAGE AND EXCLUDED WAGES SCHEDULE (ATT. 2) L 10	CODE(S) FOR WAGES NOT INCLUDED IN BOX 1, EMPLOYER (OR SOURCE) 6	A	12	NUMBER OR NULL	FROM WAGES AND EXCLUDED WAGES SCH., NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER (OR SOURCE) 6, LINE 10	
241	165	CITWAGE	CF-1040, P 2, EXCLUDED WAGES AND TAX WITHHELD SCHEDULE, COL. D, LINE 6	EXCLUDED WAGES EMPLOYER (OR SOURCE) 6	A	9		EXCLUDED RESIDENT AND NONRESIDENT WAGES FOR EMPLOYER 6	
109	166	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 6-1	N	9		W-2 FORM 6, BOX 19 - FIRST LOCALITY DATA	
110	167	EMPLOYER	W-2, BOX 20	LOCALITY NAME 6-1	A	10		W-2 FORM 6, BOX 20 - FIRST LOCALITY DATA	
183	168	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 6-2	N	9		W-2 FORM 6, BOX 19 - SECOND LOCALITY DATA	
184	169	EMPLOYER	W-2, BOX 20	LOCALITY NAME 6-2	A	10		W-2 FORM 6, BOX 20 - SECOND LOCALITY DATA	
260	170	CITWAGE	CF1040, P 2, EXCLUDED WAGES & TAX WITHHELD SCHEDULE, COLUMN A, LINE 7	TAXPAYER OR SPOUSES FORM W-2 FROM EMPLOYER 7	A	1	T OR S	USED TO DESIGNATE EXCLUDED WAGES FROM EMPLOYER 7 (OR SOURCE 7) AS (T) TAXPAYER'S OR (S) SPOUSE'S EXCLUDED WAGES	
112	171	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 7	N	9		EMPLOYEE'S SSN	
111	172	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 7	N	9		EMPLOYER ID NUMBER	
113	173	EMPLOYER	W-2, BOX 1	TOTAL WAGES 7	N	9		W-2 FORM, BOX 1	
227	174	CITWAGE	NONE	WAGES OTHER THAN W-2, BOX 1, EMPLOYER (OR SOURCE) 7	A	9		WAGES OTHER THAN FORM W-2, BOX 1, FOR EMPLOYER (OR SOURCE) 7	

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APPENDIX G		2D BARCODE SPECIFICATIONS FOR 2014 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS FORM CF-1040					REVISID: 09/05/2014		Changed from previous year's specifications or prior draft. Fields added to 2D Barcode specifications for 2014 returns.
2013 2D FIELD #	2014 2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION	
	175	CITWAGE	WAGE AND EXCLUDED WAGES SCHEDULE (ATT. 2) L 10	CODE(S) FOR WAGES NOT INCLUDED IN BOX 1, EMPLOYER (OR SOURCE) 7	A	12	NUMBER OR NULL	FROM WAGES AND EXCLUDED WAGES SCH., NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER (OR SOURCE) 7, LINE 10	
243	176	CITWAGE	CF-1040, P 2, EXCLUDED WAGES AND TAX WITHHELD SCHEDULE, COL. D, LINE 7	EXCLUDED WAGES EMPLOYER (OR SOURCE) 7	A	9		EXCLUDED RESIDENT AND NONRESIDENT WAGES FOR EMPLOYER 7	
115	177	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 7-1	N	9		W-2 FORM 7, BOX 19 - FIRST LOCALITY DATA	
116	178	EMPLOYER	W-2, BOX 20	LOCALITY NAME 7-1	A	10		W-2 FORM 7, BOX 20 - FIRST LOCALITY DATA	
189	179	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 7-2	N	9		W-2 FORM 7, BOX 19 - SECOND LOCALITY DATA	
190	180	EMPLOYER	W-2, BOX 20	LOCALITY NAME 7-2	A	10		W-2 FORM 7, BOX 20 - SECOND LOCALITY DATA	
261	181	CITWAGE	CF1040, P 2, EXCLUDED WAGES & TAX WITHHELD SCHEDULE, COLUMN A, LINE 8	TAXPAYER OR SPOUSES FORM W-2 FROM EMPLOYER 8	A	1	T OR S	USED TO DESIGNATE EXCLUDED WAGES FROM EMPLOYER 8 (OR SOURCE 8) AS (T) TAXPAYER'S OR (S) SPOUSE'S EXCLUDED WAGES	
118	182	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 8	N	9		EMPLOYEE'S SSN	
117	183	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 8	N	9		EMPLOYER ID NUMBER	
119	184	EMPLOYER	W-2, BOX 1	TOTAL WAGES 8	N	9		W-2 FORM, BOX 1	
228	185	CITWAGE	NONE	WAGES OTHER THAN W-2, BOX 1, EMPLOYER (OR SOURCE) 8	A	9		WAGES OTHER THAN FORM W-2, BOX 1, FOR EMPLOYER (OR SOURCE) 8	
	186	CITWAGE	WAGE AND EXCLUDED WAGES SCHEDULE (ATT. 2) L 10	CODE(S) FOR WAGES NOT INCLUDED IN BOX 1, EMPLOYER (OR SOURCE) 8	A	12	NUMBER OR NULL	FROM WAGES AND EXCLUDED WAGES SCH., NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER (OR SOURCE) 8, LINE 10	
245	187	CITWAGE	CF-1040, P 2, EXCLUDED WAGES AND TAX WITHHELD SCHEDULE, COL. D, LINE 8	EXCLUDED WAGES EMPLOYER (OR SOURCE) 8	A	9		EXCLUDED RESIDENT AND NONRESIDENT WAGES FOR EMPLOYER 8	
121	188	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 8-1	N	9		W-2 FORM 8, BOX 19 - FIRST LOCALITY DATA	
122	189	EMPLOYER	W-2, BOX 20	LOCALITY NAME 8-1	A	10		W-2 FORM 8, BOX 20 - FIRST LOCALITY DATA	
195	190	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 8-2	N	9		W-2 FORM 8, BOX 19 - SECOND LOCALITY DATA	
196	191	EMPLOYER	W-2, BOX 20	LOCALITY NAME 8-2	A	10		W-2 FORM 8, BOX 20 - SECOND LOCALITY DATA	
262	192	CITWAGE	CF1040, P 2, EXCLUDED WAGES & TAX WITHHELD SCHEDULE, COLUMN A, LINE 9	TAXPAYER OR SPOUSES FORM W-2 FROM EMPLOYER 9	A	1	T OR S	USED TO DESIGNATE EXCLUDED WAGES FROM EMPLOYER 9 (OR SOURCE 9) AS (T) TAXPAYER'S OR (S) SPOUSE'S EXCLUDED WAGES	
124	193	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 9	N	9		EMPLOYEE'S SSN	
123	194	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 9	N	9		EMPLOYER ID NUMBER	
125	195	EMPLOYER	W-2, BOX 1	TOTAL WAGES 9	N	9		W-2 FORM, BOX 1	
229	196	CITWAGE	NONE	WAGES OTHER THAN W-2, BOX 1, EMPLOYER (OR SOURCE) 9	A	9		WAGES OTHER THAN FORM W-2, BOX 1, FOR EMPLOYER (OR SOURCE) 9	
	197	CITWAGE	WAGE AND EXCLUDED WAGES SCHEDULE (ATT. 2) L 10	CODE(S) FOR WAGES NOT INCLUDED IN BOX 1, EMPLOYER (OR SOURCE) 9	A	12	NUMBER OR NULL	FROM WAGES AND EXCLUDED WAGES SCH., NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER (OR SOURCE) 9, LINE 10	
247	198	CITWAGE	CF-1040, P 2, EXCLUDED WAGES AND TAX WITHHELD SCHEDULE, COL. D, LINE 9	EXCLUDED WAGES EMPLOYER (OR SOURCE) 9	A	9		EXCLUDED RESIDENT AND NONRESIDENT WAGES FOR EMPLOYER 9	
127	199	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 9-1	N	9		W-2 FORM 9, BOX 19 - FIRST LOCALITY DATA	
128	200	EMPLOYER	W-2, BOX 20	LOCALITY NAME 9-1	A	10		W-2 FORM 9, BOX 20 - FIRST LOCALITY DATA	
201	201	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 9-2	N	9		W-2 FORM 9, BOX 19 - SECOND LOCALITY DATA	
202	202	EMPLOYER	W-2, BOX 20	LOCALITY NAME 9-2	A	10		W-2 FORM 9, BOX 20 - SECOND LOCALITY DATA	
263	203	CITWAGE	CF1040, P 2, EXCLUDED WAGES & TAX WITHHELD SCHEDULE, COLUMN A, LINE 10	TAXPAYER OR SPOUSES FORM W-2 FROM EMPLOYER 10	A	1	T OR S	USED TO DESIGNATE EXCLUDED WAGES FROM EMPLOYER 10 (OR SOURCE 10) AS (T) TAXPAYER'S OR (S) SPOUSE'S EXCLUDED WAGES	
130	204	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 10	N	9		EMPLOYEE'S SSN	
129	205	EMPLOYER	W-2, BOX b	EMPLOYER ID NUMBER 10	N	9		EMPLOYER ID NUMBER	

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APPENDIX G		2D BARCODE SPECIFICATIONS FOR 2014 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS FORM CF-1040						Changed from previous year's specifications or prior draft. Fields added to 2D Barcode specifications for 2014 returns.
		REVISED: 09/05/2014						
2013 2D FIELD #	2014 2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION
131	206	EMPLOYER	W-2, BOX 1	TOTAL WAGES 10	N	9		W-2 FORM, BOX 1
230	207	CITWAGE	NONE	WAGES OTHER THAN W-2, BOX 1, EMPLOYER (OR SOURCE) 10	A	9		WAGES OTHER THAN FORM W-2, BOX 1, FOR EMPLOYER (OR SOURCE) 10
	208	CITWAGE	WAGE AND EXCLUDED WAGES SCHEDULE (ATT. 2) L 10	CODE(S) FOR WAGES NOT INCLUDED IN BOX 1, EMPLOYER (OR SOURCE) 10	A	12	NUMBER OR NULL	FROM WAGES AND EXCLUDED WAGES SCH., NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER (OR SOURCE) 10, LINE 10
249	209	CITWAGE	CF-1040, P 2, EXCLUDED WAGES AND TAX WITHHELD SCHEDULE, COL. D, LINE 10	EXCLUDED WAGES EMPLOYER (OR SOURCE) 10	A	9		EXCLUDED RESIDENT AND NONRESIDENT WAGES FOR EMPLOYER 10
133	210	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 10-1	N	9		W-2 FORM 10, BOX 19 - FIRST LOCALITY DATA
134	211	EMPLOYER	W-2, BOX 20	LOCALITY NAME 10-1	A	10		W-2 FORM 10, BOX 20 - FIRST LOCALITY DATA
207	212	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 10-2	N	9		W-2 FORM 10, BOX 19 - SECOND LOCALITY DATA
208	213	EMPLOYER	W-2, BOX 20	LOCALITY NAME 10-2	A	10		W-2 FORM 10, BOX 20 - SECOND LOCALITY DATA
267	214	NONE		TRAILER	A	5	*EOD*	END OF DATA INDICATOR

FIELDS REMOVED FROM 2013 2D BARCODE SPECIFICATIONS WHEN DESIGNING 2014 2D BARCODE SPECIFICATIONS

18	N/A	TAXPAYER	CF1040, P 1, ID AREA	STNO	A	0	NULL	NOT USED IN 2013; LEAVE NULL
29	N/A	NONE	CF1040, P 2, EXEMPTION SCH	OTHER CLAIM SPOUSE	A	1	NULL	NOT USED SINCE 2011 2D BARCODE SPECIFICATIONS; LEAVE NULL
63	N/A	NONE	CF1040, P 2, DONATION DATA SCH WAS ELIMINATED	OVERPAYMENT DONATION 1, DONEE	A	1	NULL	NOT USED SINCE 2011, 2D BARCODE SPECIFICATIONS; LEAVE NULL
64	N/A	NONE	CF1040, P 2, DONATION DATA SCH WAS ELIMINATED	OVERPAYMENT DONATION 2, DONEE	A	1	NULL	NOT USED SINCE 2011, 2D BARCODE SPECIFICATIONS; LEAVE NULL
78	N/A	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 1	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 1
84	N/A	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 2	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 2
90	N/A	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 3	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 3
96	N/A	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 4	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 4
102	N/A	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 5	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 5
108	N/A	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 6	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 6
114	N/A	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 7	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 7
120	N/A	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 8	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 8
126	N/A	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 9	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 9
132	N/A	EMPLOYER	CF-1040, WAGE ALLOCATION	CITY'S NONRESIDENT TAXABLE WAGES 10	N	9		FROM NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER 10
150	N/A	NONE	CF1040, P 2, DONATION DATA SCH WAS ELIMINATED	OVERPAYMENT DONATION 3, DONEE	A	1	NULL	NOT USED SINCE 2010, 2D BARCODE SPECIFICATIONS; LEAVE NULL
151	N/A		CF1040, P 2, ACH DIRECT DEBIT PAYMENT EFFECTIVE DATE LINE WAS ELIMINATED	ACH DIRECT DEBIT PAYMENT EFFECTIVE DATE	N	1	NULL	NOT USED SINCE 2010, 2D BARCODE SPECIFICATIONS; LEAVE NULL
155	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 1-3	N	9		W-2 FORM 1, BOX 19 - THIRD LOCALITY DATA
156	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 1-3	A	10		W-2 FORM 1, BOX 20 - THIRD LOCALITY DATA

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

APPENDIX G		2D BARCODE SPECIFICATIONS FOR 2014 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS FORM CF-1040						Changed from previous year's specifications or prior draft. Fields added to 2D Barcode specifications for 2014 returns.
		REVISED: 09/05/2014						
2013 2D FIELD #	2014 2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION
157	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 1-4	N	9		W-2 FORM 1, BOX 19 - FOURTH LOCALITY DATA
158	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 1-4	A	10		W-2 FORM 1, BOX 20 - FOURTH LOCALITY DATA
161	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 2-3	N	9		W-2 FORM 2, BOX 19 - THIRD LOCALITY DATA
162	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 2-3	A	10		W-2 FORM 2, BOX 20 - THIRD LOCALITY DATA
163	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 2-4	N	9		W-2 FORM 2, BOX 19 - FOURTH LOCALITY DATA
164	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 2-4	A	10		W-2 FORM 2, BOX 20 - FOURTH LOCALITY DATA
167	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 3-3	N	9		W-2 FORM 3, BOX 19 - THIRD LOCALITY DATA
168	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 3-3	A	10		W-2 FORM 3, BOX 20 - THIRD LOCALITY DATA
169	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 3-4	N	9		W-2 FORM 3, BOX 19 - FOURTH LOCALITY DATA
170	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 3-4	A	10		W-2 FORM 3, BOX 20 - FOURTH LOCALITY DATA
173	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 4-3	N	9		W-2 FORM 4, BOX 19 - THIRD LOCALITY DATA
174	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 4-3	A	10		W-2 FORM 4, BOX 20 - THIRD LOCALITY DATA
175	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 4-4	N	9		W-2 FORM 4, BOX 19 - FOURTH LOCALITY DATA
176	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 4-4	A	10		W-2 FORM 4, BOX 20 - FOURTH LOCALITY DATA
179	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 5-3	N	9		W-2 FORM 5, BOX 19 - THIRD LOCALITY DATA
180	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 5-3	A	10		W-2 FORM 5, BOX 20 - THIRD LOCALITY DATA
181	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 5-4	N	9		W-2 FORM 5, BOX 19 - FOURTH LOCALITY DATA
182	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 5-4	A	10		W-2 FORM 5, BOX 20 - FOURTH LOCALITY DATA
185	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 6-3	N	9		W-2 FORM 6, BOX 19 - THIRD LOCALITY DATA
186	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 6-3	A	10		W-2 FORM 6, BOX 20 - THIRD LOCALITY DATA
187	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 6-4	N	9		W-2 FORM 6, BOX 19 - FOURTH LOCALITY DATA
188	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 6-4	A	10		W-2 FORM 6, BOX 20 - FOURTH LOCALITY DATA
191	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 7-3	N	9		W-2 FORM 7, BOX 19 - THIRD LOCALITY DATA
192	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 7-3	A	10		W-2 FORM 7, BOX 20 - THIRD LOCALITY DATA
193	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 7-4	N	9		W-2 FORM 7, BOX 19 - FOURTH LOCALITY DATA
194	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 7-4	A	10		W-2 FORM 7, BOX 20 - FOURTH LOCALITY DATA
197	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 8-3	N	9		W-2 FORM 8, BOX 19 - THIRD LOCALITY DATA
198	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 8-3	A	10		W-2 FORM 8, BOX 20 - THIRD LOCALITY DATA
199	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 8-4	N	9		W-2 FORM 8, BOX 19 - FOURTH LOCALITY DATA
200	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 8-4	A	10		W-2 FORM 8, BOX 20 - FOURTH LOCALITY DATA
203	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 9-3	N	9		W-2 FORM 9, BOX 19 - THIRD LOCALITY DATA
204	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 9-3	A	10		W-2 FORM 9, BOX 20 - THIRD LOCALITY DATA
205	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 9-4	N	9		W-2 FORM 9, BOX 19 - FOURTH LOCALITY DATA
206	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 9-4	A	10		W-2 FORM 9, BOX 20 - FOURTH LOCALITY DATA
209	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 10-3	N	9		W-2 FORM 10, BOX 19 - THIRD LOCALITY DATA
210	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 10-3	A	10		W-2 FORM 10, BOX 20 - THIRD LOCALITY DATA
211	N/A	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 10-4	N	9		W-2 FORM 10, BOX 19 - FOURTH LOCALITY DATA
212	N/A	EMPLOYER	W-2, BOX 20	LOCALITY NAME 10-4	A	10		W-2 FORM 10, BOX 20 - FOURTH LOCALITY DATA
213	N/A	NONE	MARRIED FILING SEPARATELY	SPOUSE'S SSN WHEN FILING STATUS IN FIELD 152 = S	N	1	NULL	NOT USED SINCE 2010 2D BARCODE SPECIFICATIONS; LEAVE NULL
232	N/A	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 1	A	1	NULL	NOT USED SINCE 2012; LEAVE NULL
234	N/A	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 2	A	1	NULL	NOT USED SINCE 2012; LEAVE NULL
236	N/A	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 3	A	1	NULL	NOT USED SINCE 2012; LEAVE NULL
238	N/A	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 4	A	1	NULL	NOT USED SINCE 2012; LEAVE NULL
240	N/A	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 5	A	1	NULL	NOT USED SINCE 2012; LEAVE NULL
242	N/A	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 6	A	1	NULL	NOT USED SINCE 2012; LEAVE NULL
244	N/A	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 7	A	1	NULL	NOT USED SINCE 2012; LEAVE NULL
246	N/A	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 8	A	1	NULL	NOT USED SINCE 2012; LEAVE NULL
248	N/A	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 9	A	1	NULL	NOT USED SINCE 2012; LEAVE NULL
250	N/A	CITWAGE	EXCLUDIBLE WAGES SCH	NONRESIDENT EXCLUDED WAGES 10	A	1	NULL	NOT USED SINCE 2012; LEAVE NULL

COMMON CITY INCOME TAX FORM, CF-1040
APPENDIX H

Revised: 07/26/2014

ACH Refund and Payment Guidelines

City Name	Cities Making ACH Electronic Refunds	Cities Allowing ACH Direct Debit				
		Tax Return Payments - Form CF-1040	Payment Voucher Payments - Form CF-1040PV-EFT	Extension Payments - Form CF-4868-EFT	Estimated Tax Payments - Form CF-1040ES-EFT	Elective Payment Date for Estimated Tax Payments - Form CF-1040ES-EFT
ALBION	Yes	No	No	No	No	No
BATTLE CREEK	Yes	Yes	No	No	No	No
BIG RAPIDS	No	No	No	No	No	No
FLINT	Yes	No	No	No	No	No
GRAND RAPIDS	Yes	Yes	Yes	Yes	Yes	Yes
GRAYLING	No	No	No	No	No	No
HAMTRAMCK	No	No	No	No	No	No
HIGHLAND PARK	No	No	No	No	No	No
IONIA	Yes	Yes	No	No	No	No
JACKSON	No	No	No	No	No	No
LANSING	Yes	No	No	No	No	No
LAPEER	Yes	Yes	No	Yes	Yes	Yes
MUSKEGON	Yes	Yes	No	No	No	No
MUSKEGON HEIGHTS	No	No	No	No	No	No
PONTIAC	Yes	Yes	No	No	No	No
PORTLAND	Yes	Yes	No	No	No	No
SAGINAW	Yes	Yes	No	No	No	No
SPRINGFIELD	Yes	Yes	No	No	No	No
WALKER	Yes	Yes	No	Yes	Yes	Yes

The payment date for an ACH electronic payment is the date the return or payment is processed except for cities allowing an elective payment date for estimated income tax payments.

A payment 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.

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: 07/27/2014

Cities Scanning Return Form 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	No
LAPEER	Yes
MUSKEGON	No
MUSKEGON HEIGHTS	No
PONTIAC	Yes
PORTLAND	No
SAGINAW	Yes
SPRINGFIELD	Yes
WALKER	No

Do not print Form 4220, Barcode Data Sheet, for the cities listed above that do not scan the 2D barcode.

COMMON CITY INCOME TAX FORM, CF-1040

APPENDIX K

Revised: 05/27/2014

Specifications for Document and City Identification Field for Form CF-4220 and Form CF-1040, Pages 1 and 2

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

Data Field Specifications

Placement	Upper right hand corner of Forms 4220 and CF-1040, pages 1 and 2
Font	Courier, 12 point

Data Field	Data Type & Field Size
Tax Year (2 character year - 2014 reads as 14)	YY
State (2 character postal abbreviation from table below)	AA
Dash spacer (one character dash)	-
City Name (3 character city name abbreviation from table below)	AAA
Tax Form Page	N

City Name	Tax Year	State	3 Character City Name {CN} Abbreviation	Document Indicator
ALBION	14	MI	ALB	0, 1 or 2
BATTLE CREEK	14	MI	BCK	0, 1 or 2
BIG RAPIDS	14	MI	BRR	0, 1 or 2
FLINT	14	MI	FLT	0, 1 or 2
GRAND RAPIDS	14	MI	GRR	0, 1 or 2
GRAYLING	14	MI	GRA	0, 1 or 2
HAMTRAMCK	14	MI	HAM	0, 1 or 2
HIGHLAND PARK	14	MI	HPK	0, 1 or 2
IONIA	14	MI	ION	0, 1 or 2
JACKSON	14	MI	JAC	0, 1 or 2
LANSING	14	MI	LNS	0, 1 or 2
LAPEER	14	MI	LPR	0, 1 or 2
MUSKEGON	14	MI	MKG	0, 1 or 2
MUSKEGON HEIGHTS	14	MI	MHT	0, 1 or 2
PONTIAC	14	MI	PNT	0, 1 or 2
PORTLAND	14	MI	POR	0, 1 or 2
SAGINAW	14	MI	SAG	0, 1 or 2
SPRINGFIELD	14	MI	SPR	0, 1 or 2
WALKER	14	MI	WAL	0, 1 or 2

Example	14MI - GRR1	For Form CF-1040, page 1, for Grand Rapids
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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.

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

COMMON CITY INCOME TAX FORM, CF-1040

Revised: 10/15/2014

APPENDIX L

OCR Scan Line Specifications for Individual Income Tax Payment Vouchers

FORMS: CF-1040PV OR CF-1040PV-EFT; CF-4868 OR CF-4868-EFT; AND CF-1040ES OR CF-1040ES-EFT

CITY	SSN/FEIN (TAX ID)	SSN/FEIN INDICATOR	CHECK DIGIT *	TAX YEAR	TAX CODE PLUS TYPE	PAYMENT AMOUNT	PAYMENT DATE	ROUTING NUMBER	BANK ACCOUNT NUMBER	TYPE OF ACCOUNT
123	123456789	1	1	1234	123456	12,345,678.90	MMDDYYYY	123456789	1234567891234567	1

EXAMPLE

GRR	123456789	0	1	2014	RETRET	1234567890	04012015	123456789	1234567891234567	C
-----	-----------	---	---	------	--------	------------	----------	-----------	------------------	---

SSN/FEIN INDICATOR	
0	SSN
T	TRUST/ESTATE FEIN

TAX CODE	TAX CODE (PAYMENT CODE)
EST	ESTIMATED TAX PAYMENT
RET	RETURN, EXTENSION OR ASSESSMENT PAYMENT

*** FOR CHECK DIGIT SPECIFICATIONS SEE APPENDIX N**

THE SCAN LINE DATA STREAM MAY BE IN 10 OR 12 POINT "OCR A" FONT

TAX CODE	TAX TYPE	TAX TYPE (PAYMENT TYPE)
EST	010	1ST QTR ESTIMATED PAYMENT
EST	020	2ND QTR ESTIMATED PAYMENT
EST	030	3RD QTR ESTIMATED PAYMENT
EST	040	4TH QTR ESTIMATED PAYMENT
RET	REX	EXTENSION PAYMENT
RET	RET	RETURN PAYMENT WITH A RETURN
RET	RPV	RETURN PAYMENT VOUCHER WITHOUT RETURN
RET	BIL	ASSESSMENT PAYMENT

ACTUAL DATA STREAMS FOR AN ESTIMATED TAX PAYMENT USING FORM CF-1040ES WITH AND WITHOUT PAYMENT AMOUNT

GRR123456789072015EST0101234567890
GRR123456789072015EST010

ACTUAL DATA STREAM FOR AN EXTENSION PAYMENT USING FORM CF-4868 WITH PAYMENT AMOUNT

GRR123456789072014RETRRX1234567890

ACTUAL DATA STREAM FOR A RETURN PAYMENT USING FORM CF-1040PV WITH PAYMENT AMOUNT

GRR123456789072014RETRPV1234567890

ACTUAL DATA STREAM FOR AN EFT ESTIMATED TAX PAYMENT USING FORM CF-1040ES-EFT

GRR123456789072015EST03012345678900930201512345678912345678901234567C

ACTUAL DATA STREAM FOR AN EFT EXTENSION PAYMENT USING FORM CF-4868-EFT

GRR123456789072014RETRRX12345678900430201512345678912345678901234567C

ACTUAL DATA STREAM FOR AN EFT RETURN PAYMENT WITH A PAYMENT VOUCHER USING FORM CF-1040PV-EFT

GRR123456789072014RETRPV12345678900430201512345678912345678901234567C

DATA STREAM CHARACTERS

CHARACTER	EXPLANATION
1 THROUGH 3	3 CHARACTER CITY NAME (CN) ABBREVIATION FROM APPENDIX K
4 THROUGH 12	NINE DIGIT SSN/FEIN (TAXPAYER IDENTIFICATION NUMBER)
13	ONE CHARACTER SSN/FEIN INDICATOR
14	CHECK DIGIT
15 THROUGH 18	FOUR DIGIT TAX YEAR
19 THROUGH 24	SIX CHARACTER TAX CODE AND TAX TYPE (Three character Tax Code plus the three character Tax Type)
25 THROUGH 34	PAYMENT AMOUNT (Right justified; Zero filled on left; Last two digits are cents; No decimal point)
35 THROUGH 42	PAYMENT DATE
43 THROUGH 51	ROUTING NUMBER
52 THROUGH 68	BANK ACCOUNT NUMBER (Right justified; Zero filled on left)
69	BANK ACCOUNT TYPE

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

COMMON CITY INCOME TAX FORM, CF-1040
APPENDIX M

2D Barcode Specifications for 2014 Common Form Payment Vouchers and 2015 Estimated Income Tax Payment Vouchers
Forms: CF-4868, CF-4868-EFT, CF-4868-EFT, CF-1040PV, CF-1040PV-EFT, CF-1040ES and CF-1040ES-EFT

Revised: 07/28/2014

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	RECEIPTS	NO RETURN FORM LINE	SOFTWARE DEVELOPER CODE	N	4	NATCP ASSIGNED CODE	FOUR-DIGIT SOFTWARE DEVELOPER CODE
3	NONE	NO RETURN FORM LINE	BAR CODE SPECIFICATION VERSION	A	10		
4	NONE	NO RETURN FORM LINE	SOFTWARE/FORM VERSION	A	15		
5	NONE		CITY NAME	A	3	ALB, BCK, BRR, FLT, GRR, GRA, HAM, HPK, ION, JAC, LNS, LPR, MKG, MHT, PNT, POR, SAG, SPR OR WAL	See Appendix N for 3 character City Name Code specifications
6	RECEIPTS & CITMSTR	TAXPAYER ID NUMBER	TAX ID (SSN, ITIN OR FEIN)	N	9		Taxpayers federal employer identification number
7	RECEIPTS & CITMSTR	NO RETURN FORM LINE	SSN, ITIN OR FEIN INDICATOR	A	1	0 OR T	A zero (0) for an SSN and ITIN or a "T" for an estate or trust FEIN
8			TAX ID CHECK DIGIT	N	1	NUMBERS 0 THROUGH 9	See Appendix O for Tax ID (SSN or FEIN) Check Digit specifications
9	RECEIPTS & CITMSTR		TAX YEAR	N	4	YYYY	
10	CITPAY		TAX CODE	A	3	RET OR EST	Use RET for an extension, payment voucher or assessment payment; use EST for an estimated tax payment
11	CITPAY		TAX TYPE	A	3	REX, RPV, BIL, 01Q, 02Q, 03Q OR 04Q	If field 9 equals RET: REX=extension pmt, RPV=payment voucher pmt. and BIL=assessment pmt; or if field 9 equals EST: 01Q=1st qtr Pmt, 02Q=2nd qtr pmt, 03Q=3rd qtr pmt and 04Q=4th qtr pmt
12	RECEIPTS & CITMSTR		PAYMENT AMOUNT	N	10	10 DIGIT NUMBER OR BLANK	Right justified; Zero filled on left; last two digits are cents; no decimal point; blank if not an EFT payment and payment amount is not known at time of printing voucher
13	RECEIPTS & CITMSTR		PAYMENT DATE	N	8	MMDDYYYY OR BLANK	Current date unless for estimated income tax payment for cities accepting direct debit payment of estimated income tax with a requested future payment date; blanks if not an EFT payment
14	TAXPAYEREFT		BANK ROUTING NUMBER	N	9	9 DIGIT NUMBER OR BLANK	Bank routing number for bank account; or blank if not an EFT payment
15	TAXPAYEREFT		BANK ACCOUNT NUMBER	A	17	17 CHARACTERS; NUMBER, DASH OR BLANK	Bank account number must be alpha numeric, left justified with trailing blanks if less than 17 positions and cannot equal all zeros or all blanks; or all blanks if not an EFT payment
16	TAXPAYEREFT		BANK ACCOUNT TYPE	A	1	C, S OR BLANK	Type of bank account, C for checking or S savings; blank if not an EFT payment
17	NONE		TRAILER	A	5	*EOD*	END OF DATA INDICATOR

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

COMMON CITY INCOME TAX FORM, CF-1040

Revised 09/03/2013

APPENDIX N

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); a deduction; or a credit for tax paid to another city or by a partnership; use the listed exclusion (or adjustment) schedule or worksheet, deduction worksheet or credit worksheet to document the exclusion (or adjustment), deduction or credit.

Income Items	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	Wages and Excludible Wages Schedule - CF-1040, page 1, line 1, columns A & B Excludible Wages and Tax Withheld Schedule - CF-1040, page 2
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	No Federal Line	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	No Federal Line	No Federal Line	No schedule necessary, totally excludible by residents and nonresidents
Alimony received	Page 1, Line 5	1040 line 11	No Federal Line	No Federal Line	No schedule necessary, taxable to residents, but excludible by nonresidents
Business income or (loss)	Page 1, Line 6	1040 line 12	No Federal Line	No Federal Line	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	No Federal Line	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	No Federal Line	No Federal Line	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	No Federal Line	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	No Federal Line	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	No Federal Line	No Federal Line	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	No Federal Line	No Federal Line	No Federal Line	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	No Federal Line	No Federal Line	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	No Federal Line	No schedule necessary, totally excludible by residents and nonresidents
Other income	Page 1, Line 16	1040 line 21	No Federal Line	No Federal Line	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	1040EZ line 4	
Deductions on City Returns	Common Form Line Numbers	Federal Form Line Numbers	Federal Form Line Numbers	Federal Form Line Numbers	Common Form Deductions Schedules and Worksheets
IRA deduction	Page 2, Deductions Schedule, Line 1	Form 1040 line 32	Form 1040A line 17	No Federal Line	IRA Deduction Worksheet - CF-1040, page 2, Deductions Schedule, line 1
Self-employed SEP, SIMPLE, and qualified plans	Page 2, Deductions Schedule, Line 2	Form 1040 line 28	No Federal Line	No Federal Line	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	Form 2106 line 10	No Federal Line	No Federal Line	Form CF-2106, Employee Business Expense Deduction Worksheet - CF-1040, page 2, Deductions Schedule, line 3
Moving expenses	Page 2, Deductions Schedule, Line 4	Form 3903 line 5 (Form 1040 line 26)	No Federal Line	No Federal Line	Form CF-3903, Moving Expense Deduction Worksheet - CF-1040, page 2, Deductions Schedule, line 4
Alimony paid	Page 2, Deductions Schedule, Line 5	Form 1040 line 31a	No Federal Line	No Federal Line	Alimony Paid Deduction Worksheet - CF-1040, page 2, Deductions Schedule, line 5
Renaissance Zone Deduction	Page 2, Deductions Schedule, Line 6	No Federal Line	No Federal Line	No Federal Line	Schedule RZ, Renaissance Zone Deduction Schedule - Form CF-1040, page 2, Deductions Schedule, line 6
Payments and Credits on City Returns	Common Form Line Numbers	Federal Form Line Numbers	Federal Form Line Numbers	Federal Form Line Numbers	Common Form Tax Credit Worksheet
Tax withheld by your employer for the city	Page 1, Payments and Credits, Line 24a	No Federal Line	No Federal Line	No Federal Line	Excludible Wages and City Tax Withheld Schedule (on CF-1040, page 2) - CF-1040, page 1, Payments and Credits, CF-1040, line 24a
Taxes payments other than tax withheld	Page 1, Payments and Credits, Line 24b	No Federal Line	No Federal Line	No Federal Line	Tax Payments Other than Tax Withheld (Estimated Tax, Extension, Paid by a Partnership and Credit Forward) - CF-1040, page 1, Payments and Credits, Line 24b
Credit for tax paid to another city	Page 1, Payments and Credits, Line 24c	No Federal Line	No Federal Line	No Federal Line	Credit for Tax Paid to Another City Worksheet - CF-1040, page 1, Payments and Credits, Line 24c (Residents only)

COMMON CITY INCOME TAX FORM, CF-1040
APPENDIX O

Revised 07/25/2014

TAX ID CHECK DIGIT SPECIFICATIONS

CHARACTERS	DESCRIPTION	EXPLANATION
1 TO 9	9 DIGIT TAX ID	SSN (Social Security Number), ITIN (Individual Taxpayer Identification Number) or FEIN (Federal Employer Identification Number)
10	TAX ID TYPE INDICATOR FOR AN SSN, ITIN OR FEIN	POSSIBLE CHARACTERS ARE 0, C, T & W. (0 = SSN OR ITIN, C = Corporation or Partnership FEIN, T = Estate or Trust FEIN & W = Employer Withholding Tax FEIN)
11	CHECK DIGIT	AS COMPUTED IN EXAMPLES BELOW

CHARACTER TRANSLATION SCHEME																					
INPUT VALUE	0	1	2	3	4	5	6	7	8	9	A	B	C	D	E	F	G	H	I	J	K
TRANSLATION VALUE	0	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	10	11
INPUT VALUE	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	-	#	\$	*	&	/
TRANSLATION VALUE	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	0	0	0	0	0	0

WEIGHTS: 3, 5, 7, 9 REPETED THROUGHOUT FOR NUMBER OF CHARACTERS

EXAMPLE OF CHECK DIGIT CALCULATION FOR SSN OR ITIN										
CHARACTER PLACE	1	2	3	4	5	6	7	8	9	10
CHARACTER VALUE	3	2	1	6	5	4	7	8	9	0
CHARACTER WEIGHT	3	5	7	9	3	5	7	9	3	5
VALUE x WEIGHT	9	10	7	54	15	20	49	72	27	0
SUM OF VALUE x WEIGHT	263									
MODULUS 10	263 / 10 = 26 REMAINDER 3									
REMANIDER FROM 10	10 - 3 = 7 (REMAINDER OF 0 MAKES CHECK DIGIT = 0)									
CHECK DIGIT	7									

EXAMPLE OF CHECK DIGIT CALCULATION FOR TRUST FEIN										
CHARACTER PLACE	1	2	3	4	5	6	7	8	9	10
CHARACTER VALUE	3	2	1	6	5	4	7	8	9	20
CHARACTER WEIGHT	3	5	7	9	3	5	7	9	3	5
VALUE x WEIGHT	9	10	7	54	15	20	49	72	27	100
SUM OF VALUE x WEIGHT	363									
MODULUS	363 / 10 = 36 REMAINDER 3									
REMANIDER FROM 10	10 - 3 = 7 (REMAINDER OF 0 MAKES CHECK DIGIT = 0)									
CHECK DIGIT	7									

EXAMPLE OF CHECK DIGIT CALCULATION FOR CORPORATION FEIN										
CHARACTER PLACE	1	2	3	4	5	6	7	8	9	10
CHARACTER VALUE	3	2	1	6	5	4	7	8	9	3
CHARACTER WEIGHT	3	5	7	9	3	5	7	9	3	5
VALUE x WEIGHT	9	10	7	54	15	20	49	72	27	15
SUM OF VALUE x WEIGHT	278									
MODULUS 10	278 / 10 = 27 REMAINDER 8									
REMANIDER FROM 10	10 - 8 = 2 (REMAINDER OF 0 MAKES CHECK DIGIT = 0)									
CHECK DIGIT	2									

EXAMPLE CHECK DIGIT CALCULATION FOR WITHHOLDING TAX FEIN										
CHARACTER PLACE	1	2	3	4	5	6	7	8	9	10
CHARACTER VALUE	3	2	1	6	5	4	7	8	9	23
CHARACTER WEIGHT	3	5	7	9	3	5	7	9	3	5
VALUE x WEIGHT	9	10	7	54	15	20	49	72	27	115
SUM OF VALUE x WEIGHT	378									
MODULUS	378 / 10 = 37 REMAINDER 8									
REMANIDER FROM 10	10 - 8 = 2 (REMAINDER OF 0 MAKES CHECK DIGIT = 0)									
CHECK DIGIT	2									

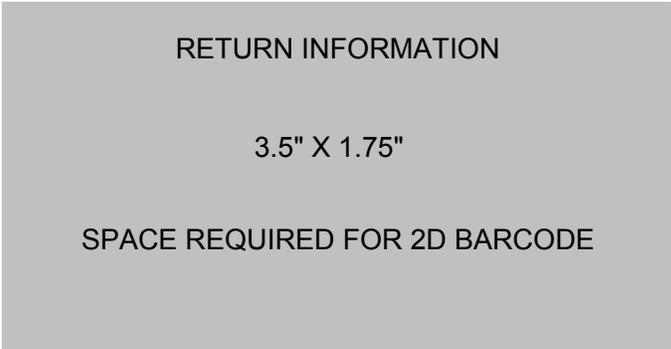
2014 CF-4220

14MI - {CN} 0

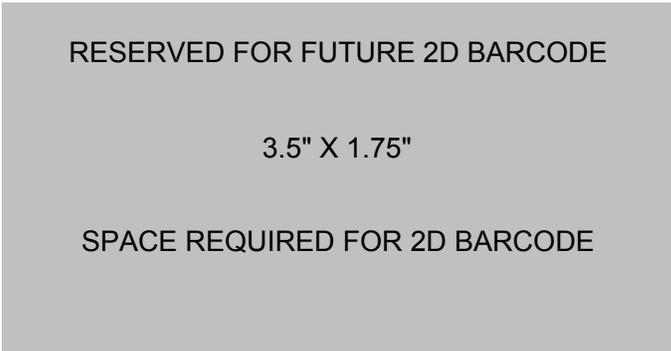
{CITY NAME}

2014 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 processing.



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	



MAIL TO ADDRESS:

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

Revised 08/25/2014

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

CF-1040

{CITY NAME}

2014

14MI - {CN} 1

INDIVIDUAL RETURN DUE APRIL 30, 2015

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
Mark (X) box if deceased <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse Enter date of death on page 2, right side of the signature area	Present home address (Number and street) Apt. no.	Part-year resident - dates of residency (mm/dd/yyyy) From <input type="text"/> To <input type="text"/>	
	Address line 2 (P.O. Box address for mailing use only)	FILING STATUS	
Mark box (X) below if form attached <input type="checkbox"/> Federal Form 1310	City, town or post office State Zip code	<input type="checkbox"/> Single	<input type="checkbox"/> Married filing jointly
<input type="checkbox"/> Supporting Notes and Statements (Attachment 22)	Foreign country name Foreign province/county Foreign postal code	Married filing separately. Enter spouse's SSN in Spouse's SSN box and Spouse's full name here.	
		Spouse's full name if married filing separately _____	

ATTACH COPY OF PAGE 1 OF FEDERAL RETURN	ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)			
	INCOME	Column A Federal Return Data	Column B Exclusions/Adjustments	Column C Taxable Income
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 of state and local income taxes	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 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 (Attach copy of Form(s) 1099-R)	9	.00	.00	.00
10. Taxable pensions and annuities (Attach copy of Form(s) 1099-R)	10	.00	.00	.00
11. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Attach copy of federal Schedule E)	11	.00	.00	.00
12. Subchapter S corporation distributions (Att. copy of fed. Sch. 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 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
21. Exemptions (Enter the total exemptions, from Form CF-1040, page 2, box 1h, on line 21a and multiply this number by the value of an exemption and enter on line 21b)			21a <input type="text"/> 21b <input type="text"/>	.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 <input type="text"/> 23b <input type="text"/>	.00
24. Payments and credits 24a <input type="text"/> {CITY NAME} tax withheld .00 24b <input type="text"/> Other tax payments (est. extension, or fwd, partnership & tax option corp) .00 24c <input type="text"/> Credit for tax paid to another city .00 24d <input type="text"/> Total payments & credits .00				.00
25. Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax 25a <input type="text"/> Interest .00 25b <input type="text"/> Penalty .00 25c <input type="text"/> Total interest & penalty .00				.00
TAX DUE 26. Amount you owe (Add lines 23b and 25c, and subtract line 24d) MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF (CITY NAME); OR TO PAY WITH A DIRECT WITHDRAWAL (for cities accepting this type of payment) mark (X) pay tax due, line 31b, and complete lines 31c, d & e) PAY WITH RETURN 26				.00
OVERPAYMENT 27. Tax overpayment (Subtract lines 23b and 25c from line 24d; choose overpayment options on lines 28 - 30) 27				.00
28. Amount of overpayment donated 28a <input type="text"/> Donation 1 .00 28b <input type="text"/> Donation 2 .00 28c <input type="text"/> Donation 3 .00 28d <input type="text"/> Total donations .00				.00
29. Amount of overpayment credited forward to 2015 Amount of credit to 2015 >> 29				.00
30. Amount of overpayment refunded (Line 27 less lines 28d and 29) (For refund to be directly deposited to your bank account, mark refund box, line 31a, and complete line 31 c, d & e) Refund amount >> 30				.00
31. Direct deposit refund or direct withdrawal payment 31a <input type="checkbox"/> Refund (direct deposit) 31c Routing number <input type="text"/> 31b <input type="checkbox"/> Pay tax due (direct withdrawal) 31d Account number <input type="text"/> 31e Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings				

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

Revised: 08/25/2014

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

CF-1040, PAGE 2	Taxpayer's name	Taxpayer's SSN	14MI - { CN } 2
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EXEMPTIONS SCHEDULE	Date of birth (mm/dd/yyyy)					Regular	65 or over	Blind	Deaf	Disabled	1e. Enter the number of boxes checked on lines 1a and 1b
	1a. You										
	1b. Spouse										
1d. List Dependents	1c. <input type="checkbox"/> Check box if you can be claimed as a dependent on another person's tax return										
#	First Name	Last Name	Social Security Number	Relationship	Date of Birth						1f. Enter number of dependent children listed on line 1d
1.											
2.											
3.											1g. Enter number of other dependents listed on line 1d
4.											
5.											
6.											1h. Total exemptions (Add lines 1e, 1f and 1g; enter here and also on page 1, line 21a)
7.											
8.											

EXCLUDED WAGES AND TAX WITHHELD SCHEDULE (See instructions. Resident wages generally not excluded)							
W-2 #	Col. A T or S	COLUMN B SOCIAL SECURITY NUMBER (Form W-2, box a)	COLUMN C EMPLOYER'S ID NUMBER (Form W-2, box b)	COLUMN D EXCLUDED WAGES (Attach Excluded Wages Sch)	FAILURE TO ATTACH W-2 FORMS TO PAGE 1 WILL DELAY PROCESSING OF RETURN. WAGE INFORMATION STATEMENTS PRINTED FROM TAX PREPARATION SOFTWARE ARE NOT ACCEPTABLE	COLUMN E (CN) TAX WITHHELD (Form W-2, box 19)	COLUMN F LOCALITY NAME (Form W-2, box 20)
1.				.00		.00	
2.				.00		.00	
3.				.00		.00	
4.				.00		.00	
5.				.00		.00	
6.				.00		.00	
7.				.00		.00	
8.				.00		.00	
9.				.00		.00	
10.				.00		.00	
11.	Totals (Enter here and on page 1; part-yr residents on Sch TC)			.00	<< Enter on pg 1, ln 1, col B	.00	<< Enter on pg 1, ln 24a

DEDUCTIONS SCHEDULE (See instructions; deductions allocated on the same basis as related income)			DEDUCTIONS
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

ADDRESS SCHEDULE (Where taxpayer (T), spouse (S) or both (B) resided during year and dates of residency)					
MARK T, S, B	List all residence (domicile) addresses (Include city, state & zip code). Start with address used on last year's return. If the address on page 1 of this return is the same as listed on last year's return, print "Same." If no return filed last year, list reason. Continue listing this tax year's residence addresses. If address listed on page 1 of this return is in care of another person, enter current residence (domicile) address.	FROM		TO	
		MONTH	DAY	MONTH	DAY

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)
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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		If deceased, date of death
	SIGNATURE OF PREPARER OTHER THAN TAXPAYER			Date (MM/DD/YY)	PTIN, EIN or SSN
PREPARER'S SIGNATURE	FIRM'S NAME (or yours if self-employed), ADDRESS AND ZIP CODE			Preparer's phone no.	
				NACTP software number	

Revised: 08/25/2014

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

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 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. Example below.

Taxpayer's name John Q Public		Taxpayer's SSN 000-00-0000	2014 {CITY NAME}	
EXCLUDIBLE INTEREST INCOME - CF-1040, PAGE 1, LINE 2, COLUMN B				
Nonbusiness interest income of a nonresident individual is totally excluded Revised 07/17/2013				
1. Interest from federal obligations			100	.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 (Add lines 1, 2 and 3; enter total here and on page 1, line 2, column B; part-year residents see line 5)			100	.00
5. Part-year residents enter total from line 4 plus total interest received while a nonresident on Schedule TC, line 2, column B (Lines 1 through 3 should report only interest received while a resident)				

EXCLUDIBLE DIVIDEND INCOME - CF-1040, PAGE 1, LINE 3, COLUMN B				
Dividend income of a nonresident individual is totally excluded Revised 07/17/2013				
1. Dividends from federal obligations			100	.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 (Add lines 1, 2 and 3; enter total here and on page 1, line 3, column B; part-year residents see line 5)			100	.00
5. Part-year residents enter total from line 4 plus total dividends received while a nonresident on Schedule TC, line 2, col. B (Lines 1, 2 and 3 should report only dividends received while a resident)				

EMPLOYEE BUSINESS EXPENSE DEDUCTION WORKSHEET - CF-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 3					
Form CF-2106 Revised 07/17/2013					
	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, 4 or 5. Do not include meals and entertainment (Enter employer amount 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. Total business expenses (Add lines 3, 4, 5, 7 and 8)	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 (Line 9 less line 10)		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

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

Taxpayer's name	Taxpayer's SSN	2014 {CITY NAME}	
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SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - CF-1040, PAGE 1, LINES 23a AND 23b **Attachment 1**

A part-year resident is required to complete and attach this schedule to the city return: Revised 07/23/2014

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 income tax return
4. Column B to report all income taxable on their federal return that is not taxable to the city
5. Column C to report income taxable as a 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 Taxable Resident Income	Column D Taxable 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	NOT APPLICABLE	NOT TAXABLE
5. Alimony received	5		.00	.00
6. Business income or (loss) (Att. copy of fed. Sch. C)	6	.00	.00	.00
7. Capital gain or (loss) (Att. copy of Sch. D)	7a	.00	.00	.00
Mark if Sch. D not required				
8. Other gains or (losses) (Att. copy of Form 4797)	8	.00	.00	.00
9. Taxable IRA distributions	9	.00	.00	.00
10. Taxable pensions and annuities (Att. 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) (Att. copy of fed. Sch. F)	13	.00	.00	.00
14. Unemployment compensation	14	.00	NOT APPLICABLE	NOT TAXABLE
15. Social security benefits	15	.00	NOT APPLICABLE	NOT TAXABLE
16. Other income (Att. statement listing type and amt)	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 fed. return)	2	.00	.00	.00	.00
3. Employee business expenses (See instructions & att. copy of fed. Form 2106)	3			.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. (Att. copy of page 1 of fed. return)	5	.00	.00	.00	.00
6. Renaissance Zone deduction (Att. Sch. RZ)	6			.00	.00
19. Total deductions (Add lines 1 through 6)	19			.00	.00
20a. Total income after deductions (Subtract line 19 from line 18)	20a			.00	.00
20b. Losses transferred between columns C and D (If line 20a is a loss in either column C or D, see instructions)	20b			.00	.00
20c. Total income after adjustment (Line 20a less line 20b)	20c			.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 20c, enter unused portion (line 20b less line 20c) on line 21c)	21a			.00	.00
22a. Total income subject to tax as a resident (Subtract line 21b from line 20c; if zero or less, enter zero)	22a			.00	
22b. Total income subject to tax as a nonresident (Subtract line 21c from line 20c; if zero or less, enter zero)	22b				.00
23a. Tax at resident rate (MULTIPLY LINE 22a BY RESIDENT TAX RATE)	23a			.00	
23b. Tax at nonresident rate (MULTIPLY LINE 22b BY NONRESIDENT TAX RATE)	23b				.00
23c. Total tax (Add lines 23a and 23b) (ENTER HERE AND ON FORM CF-1040, PAGE 1, LINE 23b, AND PLACE A MARK (X) IN BOX 23a OF FORM CF-1040)	23c			.00	

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

Taxpayer's name	Taxpayer's SSN	2014 {CITY NAME}	
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WAGES AND EXCLUDIBLE WAGES SCHEDULE - CF-1040, PAGE 1, LINE 1, COLUMN B **Attachment 2**
All W-2 forms must be attached to page 1 of the return Revised 08/29/2013

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; 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/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7; 1040A, line 7; or 1040EZ, line 1). Excludible wages for each employer are also reported on Form CF-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form CF-1040, page 1, line 1, column B

WAGES, ETC.	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3	Employer (or source) 4
1. Employer's ID number (W-2, box b) or source's ID Number if available				
2. Employer's name (Form W-2, box c) or source's name				
3. SSN from Form W-2, box a				
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Dates of employment during tax year	From <input type="checkbox"/> To <input type="checkbox"/>			
6. Mark (X) box if you work at multiple locations in and out of the {City Name}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there: include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)				
8. Wages, tips, other compensation (Form W-2, Box 1)				
9. Wages not included in Form W-2, box 1 (See instructions)				
10. Code for wage type reported on line 9				

NONRESIDENT WAGE ALLOCATION	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3	Employer (or source) 4
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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 the wage allocation to determine wages earned in city while a nonresident (use only wages and days worked while a nonresident for computations.) Nonresidents working all of their work time for an employer in the city should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.

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, only if work performed in and outside the city				
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. Wages earned in city (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)				

EXCLUDIBLE WAGES	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3	Employer (or source) 4
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17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)				
18. Enter resident excludible wages				
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by {City Name}				
20. Total excludible wages (Line 17 plus line 18; Enter here and on CF-1040, page 2, Excluded Wages schedule)				
21. Total taxable wages (Line 8 plus line 9 less line 20)				
22. Total wages (Add lines 8 and 9 for all employers and other sources; must equal amount reported on Form CF-1040, page 1, line 1, column A; Part-year residents must equal amount reported on Schedule TC, line 1, column A)				
23. Total excludible wages from all employers and other sources (Add line 20 for all columns; enter here and also on Form CF-1040, page 1, line 1, column B; part-year residents enter here and on Schedule TC, line 1, column B)				
24. Total taxable wages from all employers and other sources (Line 22 less line 23); enter here and also on Form CF-1040, page 1, line 1, column C; part-year residents enter here and allocate on Schedule TC, line 1, between columns C and D)				

FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

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EXCLUDIBLE INTEREST INCOME - CF-1040, PAGE 1, LINE 2, COLUMN B		Attachment 3
Nonbusiness interest income of a nonresident individual is totally excluded		Revised 07/17/2013
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 (Add lines 1, 2 and 3; enter total here and on page 1, line 2, column B; part-year residents see line 5)		.00
5. Part-year residents enter total from line 4 plus total interest received while a nonresident on Schedule TC, line 2, column B (Lines 1, 2 and 3 should report only interest received while a resident)		

EXCLUDIBLE DIVIDEND INCOME - CF-1040, PAGE 1, LINE 3, COLUMN B		Attachment 4
Dividend income of a nonresident individual is totally excluded		Revised 07/17/2013
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 (Add lines 1, 2 and 3; enter total here and on page 1, line 3, column B; part-year residents see line 5)		.00
5. Part-year residents enter total from line 4 plus total dividends received while a nonresident on Schedule TC, line 2, col. B (Lines 1, 2 and 3 should report only dividends received while a resident)		

EXCLUSIONS AND ADJUSTMENTS TO BUSINESS INCOME OR (LOSS) - CF-1040, PAGE 1, LINE 6, COLUMN B		Attachment 5
Nonresidents and part-year residents use this schedule to compute excludible business income reported on federal Schedule C that is from business activity outside the city while a nonresident		Revised 07/17/2013
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.		

BUSINESS INCOME	BUSINESS # 1	BUSINESS # 2
1. Net profit (or loss) from business or profession	.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
4. Excludible net profit (loss) (For each column, subtract line 3 from line 1)	.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, or for part-year residents, on Schedule TC, line 6, column B)		00

BUSINESS # 1 DBA

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)			%

BUSINESS # 2 DBA

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)			%

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

Taxpayer's name	Taxpayer's SSN	2014 {CITY NAME}	
EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAIN OR (LOSS) - CF-1040, PAGE 1, LINE 7, COLUMN B			Attachment 6
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, or for part-year residents, enter on Schedule TC, 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.			
			Revised 07/17/2013

EXCLUSIONS AND ADJUSTMENTS TO OTHER GAINS OR (LOSSES) - CF-1040, PAGE 1, LINE 8, COLUMN B			Attachment 7
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 (Enter total here and on Form CF-1040, page 1, line 8, column B, or for part-year residents, enter on Schedule TC, line 8, column B)		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.			
			Revised 07/17/2013

EXCLUSIONS AND ADJUSTMENTS TO IRA DISTRIBUTIONS - CF-1040, PAGE 1, LINE 9, COLUMN B					Attachment 8
List all IRA distributions reported as taxable on federal return					Revised 07/17/2013
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
1.			.00		.00
2.			.00		.00
3.			.00		.00
4.			.00		.00
5.	Total federally taxable IRA distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form CF-1040, page 1, line 9, column A)		.00		
6.	Total excludible IRA distributions (Add lines above for this column; enter here and also on Form CF-1040 (for part-year residents, Sch. TC), page 1, line 9, col. B)				.00

EXCLUSIONS AND ADJUSTMENTS TO PENSIONS AND ANNUITIES - CF-1040, PAGE 1, LINE 10, COLUMN B						Attachment 9
List pension distributions reported as taxable on federal return						Revised 07/17/2013
Enter T for taxpayer or S for spouse	Payer's federal ID Number	Payer's name	Kind of pension distribution (employer's pension plan, 401k plan, 457 plan, etc.)	Federally taxable pension distributions	Distribution Code (Form 1099-R, box 7)	Excludible pension distributions
1.				.00		.00
2.				.00		.00
3.				.00		.00
4.				.00		.00
5.	Total federally taxable pension distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form CF-1040, page 1, line 10, column A)			.00		
6.	Total excludible pension distributions (Add lines above for this column; enter here and also on Form CF-1040 (for part-year residents, Sch. TC), p. 1, l. 10, col. B)					.00

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Taxpayer's name	Taxpayer's SSN	2014 {CITY NAME}	
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EXCLUSIONS AND ADJUSTMENTS TO INCOME FROM RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, TRUSTS, ETC. - CF-1040, PAGE 1, LINE 11, COLUMN B **Attachment 10**
Revised 01/13/2014

Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, estates, trusts, REMIC's and farm rentals.	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Rental income (loss) from real estate located outside the City	NOT EXCLUDIBLE ON RESIDENT RETURN	.00
2. Royalties	NOT EXCLUDIBLE ON RESIDENT RETURN	.00
3. Partnership income (loss) from partnership business activity outside the City	NOT EXCLUDIBLE ON RESIDENT RETURN	.00
4. Subchapter S corporation income (loss) (See instructions; taxable on Flint and Grand Rapids resident returns.)	.00	.00
5. Estate or trust income or loss (Enter the total amount from federal Schedule E, line 37)	NOT EXCLUDIBLE ON RESIDENT RETURN	.00
6. Real estate mortgage investment conduits (REMIC's) income or loss and net farm rental income or loss from property located outside the city	NOT EXCLUDIBLE ON RESIDENT RETURN	
7. Total adjustments to income from rental real estate, royalties, partnerships, trusts, etc. (Enter here and on Form CF-1040, page 1, line 11, column B, or for part-year residents enter total of resident and nonresident columns on Schedule TC, line 11, column B)	.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 **Attachment 11**
Revised 09/02/2013

Residents use this schedule to report distributions from tax option corporations (like Subchapter S Corporations) taxable under the City Income Tax Ordinance; part-year residents report only distributions received while a resident

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, or for part-year residents enter on Schedule TC, 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 **Attachment 12**
Revised 07/17/2013

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

Farm address

FARM INCOME	FARM
1. Net profit (or loss) from farm	.00
2. Farm allocation percentage	%
3. Allocated net profit (or loss), multiply line 1 by line 2	.00
4. Excludible net profit (or loss) (subtract line 3 from line 1; enter here and on Form CF-1040, page 1, line 13, column B)	.00

FARM ALLOCATION FORMULA	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)			%

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.

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EXCLUSIONS AND ADJUSTMENTS TO OTHER INCOME - CF-1040, PAGE 1, LINE 16, COLUMN B **Attachment 13**

Residents and nonresidents use this schedule to report exclusions and adjustments to other income Revised 07/17/2013

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 CF-1040, page 1, line 16, column B. Part-year residents enter totals on Form CF-1040TC, 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.

IRA DEDUCTION WORKSHEET - CF-1040, PAGE 2, DEDUCTIONS SCHEDULE - LINE 1 **Attachment 14**

RESIDENT: Claim 100% of the federal IRA deduction unless taxpayer or spouse has nontaxable earned income (military pay, etc.). If the taxpayer or spouse has nontaxable earned income, compute IRA deduction in the same manner as a nonresident using worksheet below.

NONRESIDENT: Use worksheet below to compute the city IRA deduction.

PART-YEAR RESIDENT: Compute the resident portion of the IRA deduction following the resident instructions and using the amount of earned income received while a resident and the portion of the federal IRA deductible contributions made while a resident; compute nonresident portion of the IRA deduction using the amount of earned income received while a nonresident and the portion of the federal IRA deductible 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 a city IRA deduction must attach this completed worksheet to their city return. Revised 07/17/2013

	TAXPAYER		SPOUSE		TOTALS
	COLUMN A EARNED INCOME TAXABLE BY {CITY NAME}	COLUMN B EARNED INCOME NOT TAXABLE BY {CITY NAME}	COLUMN C EARNED INCOME TAXABLE BY {CITY NAME}	COLUMN D EARNED INCOME NOT TAXABLE BY {CITY NAME}	
1. Earned income	.00	.00	.00	.00	.00
2a. Federal IRA deduction	.00		.00		.00
2b. If part-year resident, enter portion of federal IRA deduction contributed while a resident	.00		.00		.00
	TAXPAYER		SPOUSE	INSTRUCTIONS	
3. Percentage that the individual's earned income taxable in city is to the individual's total earned income	%		%	Divide individual's earned income taxable by city (line 1, column A) by individual's total earned income (the sum of line 1, column A plus column B).	
4. City IRA deduction based upon individual's earned income	.00		.00	Taxpayer's or spouse's federal IRA deduction (line 2a) multiplied by city earned income percentage (line 3).	
5. Amount individual's federal IRA deduction exceeds individual's earned income taxable by city	.00		.00	Taxpayer's or spouse's federal IRA deduction (line 2a) less the individual's earned income taxable by city (line 1).	
6. Amount spouse's earned income exceeds spouse's federal IRA deduction (excess earned income)	.00		.00	Column A equals spouse's earned income taxable by city (line 1 of spouse's column C) less spouse's federal IRA deduction (line 2a of spouse's column C). Column C equals taxpayer's earned income taxable by city (line 1 of taxpayer's column A) less taxpayer's federal IRA deduction (line 2a of taxpayer's column A).	
7. City IRA deduction based upon spouse's earned income	.00		.00	If individual's (taxpayer or spouse) federal IRA deduction exceeds individual's earned income and spouse's earned income exceeds spouse's federal IRA deduction (line 5), enter the lesser of the individual's excess IRA (line 5) or spouse's excess earned income multiplied by spouse's city earned income percentage (line 6), else enter zero.	
8. City's IRA deduction	.00		.00	Add individual's (taxpayer or spouse) city IRA deduction based upon their own city earned income (line 4) and their city IRA deduction based upon their spouse's earned income (line 7).	
9. RESIDENT OR PART-YEAR RESIDENT: Enter total resident IRA deduction here. Normally this is the total of the taxpayer's and spouse's city IRA deduction, line 2a of columns A and C. If a part-year resident, normally this is the total of the taxpayer's and spouse's city IRA deduction, line 2b of columns A and C. If either the taxpayer or spouse has nontaxable earned income while a resident, separately compute the resident IRA deduction in the same manner as a nonresident.			.00	PART-YEAR RESIDENT: Enter total federal IRA deduction on Schedule TC, Deductions schedule, line 1, column A; enter the resident city IRA deduction in column C; enter the nonresident city IRA deduction in column D; and enter in column B the difference of the amount in column A less the amounts in column C and column D.	
10. NONRESIDENT: Total city nonresident IRA deduction (Enter total of the taxpayer's (line 8, column A) and spouse's (line 8, column C) city IRA deduction here and on Form CF-1040, page 2, Deductions schedule, line 1) PART-YEAR RESIDENT: See instructions on the right.			.00		

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SELF-EMPLOYED, SEP, SIMPLE AND QUALIFIED PLANS DEDUCTION WORKSHEET - CF-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 2 **Attachment 15**
Revised 07/23/2014

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

NONRESIDENT: 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: 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 the city 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.

RELATED SOURCE 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. Add lines 1 through 4 of each dollar column (Federal Deduction column should total amount reported on federal Form 1040, line 28)			.00		.00	.00

6. Nonresidents enter total from nonresident deduction column on Form CF-1040, page 2, Deductions schedule, line 2. Part-year residents enter total from the part-year resident column on Schedule TC, Deductions schedule, line 2, column C and enter total from the nonresident deduction column on Schedule TC, Deductions schedule, line 2, column D

EMPLOYEE BUSINESS EXPENSE DEDUCTION WORKSHEET - CF-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 3, Form CF-2106 **Attachment 16**
Revised 08/21/2013

	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. Do not include meals and entertainment	.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, 4 or 5. Do not include meals and entertainment (Enter these expenses only if an outside salesperson; see instruction below)	.00	.00	.00	.00	.00
8. Meals (See meal expenses instruction below)	.00	.00	.00	.00	.00
9. Total business expenses (Add lines 3, 4, 5, 7 and 8)	.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 (Line 9 less line 10)		.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

Form CF-2106, Column 1, lines to related lines on federal Form 2106: Line 3 = Fed. Form 2106, line 1, Col. A; line 4 = Fed. Form 2106, line 2, Col. A; line 5 = Fed. Form 2106, line 3, Col. A; line 7 = Fed. Form 2106, line 4, Col. A; line 8 = Fed. Form 2106, line 5, Col. B; line 9 = Fed. Form 2106, line 6, Col. A & B; line 10 = Fed. Form 2106, line 7, Col. A & B; line 11 = Fed. Form 2106, line 8, Col. A & B.

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 2106 are allowed as an expense on the city's return only when the individual employee qualifies as an 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.

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

Taxpayer's name	Taxpayer's SSN	2014 {CITY NAME}	
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MOVING EXPENSE DEDUCTION WORKSHEET - CF-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 4 **Attachment 17**
Revised 07/23/2014

CF-3903 No deduction is allowed when moving away from the city

RESIDENT: A resident individual who moved into the city may claim the deduction as claimed on federal Form 3903.

NONRESIDENT: 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: 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.

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. Is line 6 more than line 7?	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)	8a .00
	Yes	Subtract line 7 from line 6	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 **Attachment 18**
Revised 07/17/2013

RESIDENT: 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: Nonresidents use the nonresident column of this worksheet to calculate their city alimony deduction.

PART-YEAR RESIDENT: A part-year resident may need to use both the resident and nonresident columns of this worksheet to calculate their alimony deduction. 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. A part-year resident with no city income while a nonresident ignores the nonresident column of this form.

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) while a resident in the resident column and/or nonresident portion of the alimony paid while a nonresident in the nonresident column (Actual amount paid while a resident of the city and while nonresident)	.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. Part-year residents enter total income for city as a resident and/or nonresident as reported on Schedule TC, line 18, columns C (resident) and D (nonresident)	.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)	.00	.00
7. Resident column: Enter 100%. Nonresident column: Enter alimony deduction percentage (Line 6 divided by line 3)	100 %	%
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:

- 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.
- 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:

- 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.
- 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

- 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.
- Income from rental of real property located in a RZ.
- 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 RZ 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 portion of 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:
- 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
 - 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: 09/04/2013

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

Taxpayer's name	Taxpayer's SSN	2014 {CITY NAME}	
RENAISSANCE ZONE DEDUCTION, SCH RZ - FORM CF-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 6			Attachment 19
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			Revised 07/23/2014
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 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, column C		5	.00
6. Capital gains reported on Form CF-1040, page 1, line 7, column C		6	.00
7. Lottery winnings included in income reported on Form CF-1040, page 1, lines 1 or 16, column C		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, profession or partnership with business activity 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, column C	16	.00	.00
17. Net operating loss deduction claimed on Form CF-1040, page 1, line 16, column C	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, column C	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

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

Taxpayer's name	Taxpayer's SSN	2014 {CITY NAME}	
OTHER TAX PAYMENTS - CF-1040, PAGE 1, LINE 24b, PAYMENTS AND CREDITS (ESTIMATED TAX PAYMENTS, EXTENSION PAYMENTS, CREDIT FORWARD, TAX PAID BY A PARTNERSHIP AND CREDIT FOR TAX PAID BY A TAX OPTION CORPORATION)			Attachment 20 Revised 07/17/2013
A resident of Flint or Grand Rapids may claim a credit for tax paid by a tax option corporation based on income taxable to the resident and also taxed by a city to the corporation (see instructions as this credit is not allowed by any other city).			
OTHER TAX PAYMENTS			OTHER TAX PAYMENTS
1. Estimated tax payments			.00
2. Tax paid with an extension			.00
3. Credit forward from last tax year			.00
4. Tax paid by a partnership	Partnership FEIN	Partnership name	.00
5. Tax paid by a partnership	Partnership FEIN	Partnership name	.00
6. Credit for tax paid by a tax option corporation	Corporation FEIN	Corporation name	.00
7. Credit for tax paid by a tax option corporation	Corporation FEIN	Corporation name	.00
8. Total credit for estimated tax, extension and partnership tax payments and credit forward (Add lines 1 through 7; enter here and on CF-1040, Page1, Payments and Credits schedule, line 24b)			.00

CREDIT FOR TAX PAID TO ANOTHER CITY - CF-1040, PAGE 1, PAYMENTS AND CREDITS SCHEDULE, LINE 24c			Attachment 21 Revised 07/17/2013
Credit for tax paid to another city may be claimed by a resident who paid tax on the same income to another city.			
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.			
OTHER CITY'S NAME OR CORPORATION FEDERAL EMPLOYER IDENTIFICATION NUMBER AND NAME			TAX CREDIT
1. Tax paid to another city	City name		.00
2. Tax paid to another city	City name		.00
3. Total credit for tax paid to another city (Add lines 1 and 2; enter here and on CF-1040, Page 1, Payments and Credits schedule, line 24c)			.00

CALCULATION OF CREDIT FOR TAX PAID TO ANOTHER CITY (Residents only)		RESIDENT CITY	OTHER CITY
Use a separate calculation worksheet for each city		{CITY NAME}	{CITY NAME}
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	

CALCULATION OF CREDIT FOR TAX PAID BY TAX OPTION CORPORATION (S CORPORATION)
(Residents of Flint and Grand Rapids only) Revised 09/05/2013

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

CALCULATION OF CREDIT FOR TAX PAID BY A TAX OPTION CORPORATION (S-CORPORATION)	RESIDENT CITY	OTHER CITY	OTHER CITY	OTHER CITY
	{CITY NAME}	{CITY NAME}	{CITY NAME}	{CITY NAME}
1. Corporation income tax paid to city by tax option corporation	.00	.00	.00	.00
2. Corporation income tax rate for city and other cities where tax option corporation paid corporation income tax	%	%	%	%
3. If the corporate tax rate of the other city is less than the city's corporation tax rate, enter the tax paid by the tax option 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 city's corporation tax rate (Computation if other city's corporate tax rate is higher than the city's corporation tax rate: [City's corporation tax rate] / [other city's corporation tax rate] * [corporation tax paid to other city])		.00	.00	.00
4. Taxpayer's percentage of ownership of tax option corporation (from federal Schedule K-1 (Form 1120s), line H, or other federal schedule)	%			
5. Enter the taxpayer's proportionate share of the corporation tax paid to the 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 city's corporation tax rate	.00	.00	.00	.00
6. Credit allowed for tax paid by tax option corporation (Add amounts on line 5 of each column; enter total here; and list corporation FEIN, name and credit claimed in section above for Other Tax Payments, Attachment 20)	.00			

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

Taxpayer's name	Taxpayer's SSN	2014 {CITY NAME}	
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SUPPORTING NOTES AND STATEMENTS

Attachment 22

Revised 07/23/2014

Large empty rectangular area for supporting notes and statements.

CF-4868

{CITY NAME}

2014 RET REX

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE AN INDIVIDUAL INCOME TAX RETURN

Taxpayer Name:
 Social Security No:
 File on or Before: 4/30/2015, due date of 2014 return
 Payment: \$

- Payment Method:
- Make payment by check or money order payable to "City of {City Name}." DO NOT SEND CASH.
 - Write your Soc. Sec. No., daytime phone number and "2014 CF-4868" on check or money order.
 - To pay by credit card or direct debit, see income tax website of the City of {City Name}.

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

- Instructions:
- An extension to file does not extend the due date to pay tax. Tax paid late will be assessed late fees.
 - Line 1: Enter the total tax liability you expect to report on your 2014 Form CF-1040, page 1, line 23.
 - Line 2: Enter the total payments that you expect to report on your 2014 Form CF1040, page 2, line 4, not including the extension payment reported on line 3 of this form.
 - Filing date: The income tax ordinance limits an extension to SIX months from the original due date.

- Related Information:
- Federal extension: Filing a federal extension (Form 4868) with the Internal Revenue Service does not grant an extension of time to file a city income tax return.
 - Persons living outside the United States: Where the Internal Revenue Code grants an automatic two-month extension to persons living outside the U.S., an automatic two-month extension will be granted.

- Payment:
- An extension is automatically granted upon payment of the balance due (line 3); failure to pay the balance due invalidates the extension request; an extension filed without a payment will not be accepted.
 - Interest and penalty will be assessed on taxes paid late even if an extension of time to file is granted.
 - Penalty may be waived by the Income Tax Administrator if the tax paid by the original due date is not understated by more than 5% of tax or the taxpayer can show that the failure to pay on time was due to reasonable cause.

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

Revised: 07/30/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-4868 {CITY NAME} 2014 RET REX

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE AN INDIVIDUAL INCOME TAX RETURN

Revised: 07/30/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

NACTP #
 EFIN #

Taxpayer's first name, initial, last name			Taxpayer's SSN					
If joint return spouse's first name, initial, last name			If joint payment, spouse's SSN					
Present home address (Number and street) Apt. no.			Payment voucher 2D barcode					
Address line 2 (P.O. Box address for mailing use only)								
City, town or post office	State	Zip code						
Foreign country name, province/county, postal code			1. Estimate of total tax liability for 2014					
			2. Total 2014 payments and credits		.00			
			3. Balance due (Line 1 less line 2)		.00			

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-4868-EFT

{CITY NAME}

2014 RET REX

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE AN INDIVIDUAL INCOME TAX RETURN WITH EFT PAYMENT

Taxpayer Name:
 Social Security No:
 Due on or Before: 4/30/2015, due date of 2014 return
 Payment: \$

Bank Routing Number:
 Bank Account Number:
 Type of Bank Account: Checking Savings

- Payment Method:
- DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW.
 - The payment voucher is authorization for city to directly withdraw your payment from your bank account.

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

- Instructions:
- An extension to file does not extend the due date to pay tax. Tax paid late will be assessed late fees.
 - Line 1: Enter the total tax liability you expect to report on your 2014 Form CF-1040, page 1, line 23.
 - Line 2: Enter the total payments that you expect to report on your 2014 Form CF1040, page 2, line 4, not including the extension payment reported on line 3 of this form.
 - Filing date: The income tax ordinance limits an extension to SIX months from the original due date.

- Related Information:
- Federal extension: Filing a federal extension (Form 4868) with the Internal Revenue Service does not grant an extension of time to file a city income tax return.
 - Persons living outside the United States: Where the Internal Revenue Code grants an automatic two-month extension to persons living outside the U.S., an automatic two-month extension will be granted.

- Payment:
- An extension is automatically granted upon payment of the balance due (line 3); failure to pay the balance due invalidates the extension request; an extension filed without a payment will not be accepted.
 - Interest and penalty will be assessed on taxes paid late even if an extension of time to file is granted.
 - Penalty may be waived by the Income Tax Administrator if the tax paid by the original due date is not understated by more than 5% of tax or the taxpayer can show that the failure to pay on time was due to reasonable cause.

Taxpayer Records: Amount Paid: _____ Date Mailed: _____

Revised: 07/30/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-4868-EFT {CITY NAME} 2014 RET REX

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE AN INDIVIDUAL INCOME TAX RETURN

Revised: 07/30/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

NACTP #
 EFIN #

Taxpayer's first name, initial, last name			Taxpayer's SSN		Bank routing number		Type of account	Checking
If joint return spouse's first name, initial, last name			If joint payment, spouse's SSN		Bank account number		Savings	
Present home address (Number and street) Apt. no.			Payment voucher 2D barcode					
Address line 2 (P.O. Box address for mailing use only)								
City, town or post office		State						
Foreign country name, province/county, postal code			1. Estimate of total tax liability for 2014				.00	
			2. Total 2014 payments and credits				.00	
			3. Balance due * (Line 1 less line 2)				.00	

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1040PV

{CITY NAME}
INCOME TAX RETURN PAYMENT VOUCHER

2014 RET RPV

Taxpayer Name:

Social Security No:

Due on or Before: 4/30/2015, due date of 2014 return

Payment: \$

Payment Method: Make payment by check or money order payable to "City of {City Name}." Include your social security number, daytime phone number, and "2014 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.

Paying with Return: This payment voucher is not used when including payment with your tax return. When paying with your return, place the payment on top of the return in the envelope. Do not attach the check to the return.

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

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

Revised: 07/30/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1040PV

{CITY NAME}
INCOME TAX RETURN PAYMENT VOUCHER

2014 RET RPV

Revised: 07/30/2014

Mail To: City (Per Appendix.F for city)
Street address (Per Appendix.F for city)
City, ST Zip (Per Appendix.F for city)

NACTP #
EFIN #

Taxpayer's first name, initial, last name			Taxpayer's SSN					
If joint return spouse's first name, initial, last name			If joint payment, spouse's SSN					
Present home address (Number and street)			Apt. no.		Payment voucher 2D barcode			
Address line 2 (P.O. Box address for mailing use only)								
City, town or post office		State	Zip code					
Foreign country name, province/county, postal code				Amount of tax, interest and penalty you are paying by check or money order		Round to nearest dollar		
						.00		

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1040PV-EFT

{CITY NAME}
INCOME TAX RETURN EFT PAYMENT VOUCHER

2014 RET RPV

Taxpayer Name: Bank Routing Number:

Social Security No: Bank Account Number:

Due on or Before: 4/30/2015, due date of 2014 return Type of Bank Account: Checking Savings

Payment: \$

- Payment Method:
- DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW.
 - The payment voucher is authorization for city to directly withdraw your payment from your bank account.

Paying with Return: This payment voucher is not used when including payment with your tax return. When paying with the return, place the payment on top of the return in the envelope. Do not attach the check to the return.

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

Taxpayer Records: Amount Paid: _____
Date Mailed: _____

Revised: 07/30/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1040PV-EFT {CITY NAME} 2014 RET RPV
 INCOME TAX RETURN PAYMENT VOUCHER
 Revised: 07/28/2014
 Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)
 NACTP #
 EFIN #

Taxpayer's first name, initial, last name		Taxpayer's SSN	Bank routing number	Type of account	Checking
If joint return spouse's first name, initial, last name		If joint payment, spouse's SSN	Bank account number		Savings
Present home address (Number and street) Apt. no.		Payment voucher 2D barcode			
Address line 2 (P.O. Box address for mailing use only)					
City, town or post office	State Zip code				
Foreign country name, province/county, postal code		Amount of tax, interest and penalty you authorize the city to withdraw directly from your bank account		Round to nearest dollar	
				.00	

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CITY OF {city name} INCOME TAX DEPARTMENT

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

WHO MUST MAKE ESTIMATED INCOME 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: 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:
City of {city name}.

Revised 08/09/2012

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, 2015

2015 EST 01Q

Taxpayer Name:

Social Security No:

Due on or Before: 04/30/2015, for tax year 2015

Payment: \$

- Payment Method:
- Make payment by check or money order payable to "City of {City Name}." Write your social security number, daytime phone number, and "2015 CF-1040ES" on your payment. DO NOT SEND CASH.
 - To pay by direct debit to your bank account, use form CF-1040ES-EFT.
 - To pay by credit card see income tax website of the City of {City Name}. Not all cities accept credit card or direct debit payments.

Additional Information: The spouse of a joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as the taxpayer on this payment voucher.

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

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

Revised: 07/30/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1040ES	{CITY NAME}	2015 EST 01Q
FIRST QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER		Revised: 07/30/2014
Mail To: City (Per Appendix.F for city) Street address (Per Appendix.F for city) City, ST Zip (Per Appendix.F for city)		
NACTP #	<input type="text"/>	
EFIN #	<input type="text"/>	
ESTIMATED PAYMENT VOUCHER 1		Due Date: 04/30/2015
Taxpayer's first name, initial, last name		Taxpayer's SSN
If joint estimated payment, spouse's first name, initial, last name		If joint payment, spouse's SSN
Present home address (Number and street) Apt. no.		Payment voucher 2D barcode
Address line 2 (P.O. Box address for 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
		Round to nearest dollar <div style="text-align: right; border: 1px solid black; width: 50px; float: right;">.00</div>

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1040ES

{CITY NAME}

2015 EST 02Q

**ESTIMATED INCOME TAX PAYMENT VOUCHER
SECOND QUARTER - PAYMENT DUE JUNE 30, 2015**

Taxpayer Name:

Social Security No:

Due on or Before: 06/30/2015, for tax year 2015

Payment: \$

- Payment Method:
- Make payment by check or money order payable to "City of {City Name}." Write your social security number, daytime phone number, and "2015 CF-1040ES" on your payment. DO NOT SEND CASH.
 - To pay by direct debit to your bank account, use form CF-1040ES-EFT.
 - To pay by credit card see income tax website of the City of {City Name}. Not all cities accept credit card or direct debit payments.

Additional Information: The spouse of a joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as the taxpayer on this payment voucher.

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

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

Revised: 07/30/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1040ES		{CITY NAME}		2015 EST 02Q	
SECOND QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER					
Mail To: City (Per Appendix.F for city) Street address (Per Appendix.F for city) City, ST Zip (Per Appendix.F for city)					
NACTP # <input type="text"/>		ESTIMATED PAYMENT VOUCHER 2		Due Date: 06/30/2015	
EFIN # <input type="text"/>					
Taxpayer's first name, initial, last name		Taxpayer's SSN			
If joint estimated payment, spouse's first name, initial, last name		If joint payment, spouse's SSN			
Present home address (Number and street) Apt. no.		Payment voucher 2D barcode			
Address line 2 (P.O. Box address for 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		Round to nearest dollar	
				.00	

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1040ES

{CITY NAME}
ESTIMATED INCOME TAX PAYMENT VOUCHER
THIRD QUARTER - PAYMENT DUE SEPTEMBER 30, 2015

2015 EST 03Q

Taxpayer Name:

Social Security No:

Due on or Before: 09/30/2015, for tax year 2015

Payment: \$

- Payment Method:
- Make payment by check or money order payable to "City of {City Name}." Write your social security number, daytime phone number, and "2015 CF-1040ES" on your payment. DO NOT SEND CASH.
 - To pay by direct debit to your bank account, use form CF-1040ES-EFT.
 - To pay by credit card see income tax website of the City of {City Name}. Not all cities accept credit card or direct debit payments.

Additional Information: The spouse of a joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as the taxpayer on this payment voucher.

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

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

Revised: 07/30/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1040ES	{CITY NAME}	2015 EST 03Q
THIRD QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER		
Mail To: City (Per Appendix.F for city) Street address (Per Appendix.F for city) City, ST Zip (Per Appendix.F for city)		
NACTP # <input type="text"/>	ESTIMATED PAYMENT VOUCHER 3	Due Date: 09/30/2015
EFIN # <input type="text"/>		Revised: 07/30/2014
Taxpayer's first name, initial, last name		Taxpayer's SSN
If joint estimated payment, spouse's first name, initial, last name		If joint payment, spouse's SSN
Present home address (Number and street) Apt. no.		Payment voucher 2D barcode
Address line 2 (P.O. Box address for 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
		Round to nearest dollar .00

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1040ES

{CITY NAME}

2015 EST 04Q

**ESTIMATED INCOME TAX PAYMENT VOUCHER
FOURTH QUARTER - PAYMENT DUE FEBRUARY 1, 2015**

Taxpayer Name:

Social Security No:

Due on or Before: 02/01/2015, for tax year 2015

Payment: \$

- Payment Method:
- Make payment by check or money order payable to "City of {City Name}." Write your social security number, daytime phone number, and "2015 CF-1040ES" on your payment. DO NOT SEND CASH.
 - To pay by direct debit to your bank account, use form CF-1040ES-EFT.
 - To pay by credit card see income tax website of the City of {City Name}. Not all cities accept credit card or direct debit payments.

Additional Information: The spouse of a joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as the taxpayer on this payment voucher.

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

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

Revised: 07/30/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1040ES		{CITY NAME}		2015 EST 04Q	
FOURTH QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER					
Mail To: City (Per Appendix.F for city) Street address (Per Appendix.F for city) City, ST Zip (Per Appendix.F for city)					
NACTP # <input type="text"/>		ESTIMATED PAYMENT VOUCHER 4		Due Date: 02/01/2016	
EFIN # <input type="text"/>					
Taxpayer's first name, initial, last name			Taxpayer's SSN		
If joint estimated payment, spouse's first name, initial, last name			If joint payment, spouse's SSN		
Present home address (Number and street) Apt. no.			Payment voucher 2D barcode		
Address line 2 (P.O. Box address for 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		Round to nearest dollar .00

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1040ES-EFT

{CITY NAME}
ESTIMATED INCOME TAX EFT PAYMENT VOUCHER
FIRST QUARTER - PAYMENT DUE APRIL 30, 2015

2015 EST 01Q

Taxpayer Name: Bank Routing Number:

Social Security No: Bank Account Number:

Due on or Before: 04/30/2015, for tax year 2015 Type of Bank Account: Checking Savings

Payment: \$ Elective Withdrawal Date:

Payment Method: DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW.
 The payment voucher is authorization for city to directly withdraw your payment from your bank account.

Additional Information: The spouse of a joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as the taxpayer on this payment voucher.

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

Taxpayer Records: Amount Paid: _____
 Date Mailed: _____

Revised: 07/30/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1040ES-EFT {CITY NAME} 2015 EST 01Q

FIRST QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER

Revised: 07/30/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

NACTP #
 EFIN #

ESTIMATED PAYMENT VOUCHER 1 Due Date: 04/30/2015

Taxpayer's first name, initial, last name		Taxpayer's SSN	Bank routing number	Type of account	Checking
If joint estimated payment, spouse's first name, initial, last name		If joint payment, spouse's SSN	Bank account number		Savings
Present home address (Number and street) Apt. no.		Payment voucher 2D barcode			
Address line 2 (P.O. Box address for mailing use only)					
City, town or post office	State Zip code				
Foreign country name, province/county, postal code		Amount of estimated tax you are authorizing the city to deduct from your bank account		Round to nearest dollar	
				.00	

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1040ES-EFT

{CITY NAME}

2015 EST 02Q

**ESTIMATED INCOME TAX EFT PAYMENT VOUCHER
SECOND QUARTER - PAYMENT DUE JUNE 30, 2015**

Taxpayer Name: Bank Routing Number:

Social Security No: Bank Account Number:

Due on or Before: 06/30/2015, for tax year 2015 Type of Bank Account: Checking Savings

Payment: \$ Elective Withdrawal Date:

Payment Method: DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW.
The payment voucher is authorization for city to directly withdraw your payment from your bank account.

Additional Information: The spouse of a joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as the taxpayer on this payment voucher.

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

Taxpayer Records: Amount Paid: _____
Date Mailed: _____

Revised: 07/30/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1040ES-EFT {CITY NAME} 2015 EST 02Q

SECOND QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER

Revised: 07/30/2014

Mail To: City (Per Appendix.F for city)
Street address (Per Appendix.F for city)
City, ST Zip (Per Appendix.F for city)

NACTP #
EFIN #

ESTIMATED PAYMENT VOUCHER 2

Due Date: 06/30/2015

Taxpayer's first name, initial, last name			Taxpayer's SSN		Bank routing number		Type of account		<input type="checkbox"/> Checking <input type="checkbox"/> Savings	
If joint estimated payment, spouse's first name, initial, last name			If joint payment, spouse's SSN		Bank account number		Elective withdrawal date			
Present home address (Number and street)			Apt. no.		Payment voucher 2D barcode					
Address line 2 (P.O. Box address for mailing use only)										
City, town or post office		State	Zip code							
Foreign country name, province/county, postal code					Amount of estimated tax you are authorizing the city to deduct from your bank account			Round to nearest dollar		
.00										

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1040ES-EFT

{CITY NAME}

2015 EST 03Q

**ESTIMATED INCOME TAX EFT PAYMENT VOUCHER
THIRD QUARTER - PAYMENT DUE SEPTEMBER 30, 2015**

Taxpayer Name: Bank Routing Number:

Social Security No: Bank Account Number:

Due on or Before: 09/30/2015, for tax year 2015 Type of Bank Account: Checking Savings

Payment: \$ Elective Withdrawal Date:

Payment Method: DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW.
The payment voucher is authorization for city to directly withdraw your payment from your bank account.

Additional Information: The spouse of a joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as the taxpayer on this payment voucher.

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

Taxpayer Records: Amount Paid: _____
Date Mailed: _____

Revised: 07/30/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1040ES-EFT		{CITY NAME}		2015 EST 03Q	
THIRD QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER					
Mail To: City (Per Appendix.F for city) Street address (Per Appendix.F for city) City, ST Zip (Per Appendix.F for city)					
NACTP # <input type="text"/>		ESTIMATED PAYMENT VOUCHER 3		Due Date: 09/30/2015	
EFIN # <input type="text"/>					
Taxpayer's first name, initial, last name		Taxpayer's SSN	Bank routing number		Type of account <input type="checkbox"/> Checking <input type="checkbox"/> Savings
If joint estimated payment, spouse's first name, initial, last name		If joint payment, spouse's SSN	Bank account number		Elective withdrawal date
Present home address (Number and street) Apt. no.		Payment voucher 2D barcode			
Address line 2 (P.O. Box address for mailing use only)					
City, town or post office	State				
Foreign country name, province/county, postal code		Amount of estimated tax you are authorizing the city to deduct from your bank account			Round to nearest dollar .00

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1040ES-EFT

{CITY NAME}

2015 EST 04Q

**ESTIMATED INCOME TAX EFT PAYMENT VOUCHER
FOURTH QUARTER - PAYMENT DUE FEBRUARY 1, 2015**

Taxpayer Name: Bank Routing Number:

Social Security No: Bank Account Number:

Due on or Before: 02/01/2015, for tax year 2015 Type of Bank Account: Checking Savings

Payment: \$ Elective Withdrawal Date:

Payment Method: DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW.
The payment voucher is authorization for city to directly withdraw your payment from your bank account.

Additional Information: The spouse of a joint filing taxpayer may use this payment voucher to make estimated income tax payments under his or her own social security number by listing their name and social security number as the taxpayer on this payment voucher.

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

Taxpayer Records: Amount Paid: _____
Date Mailed: _____

Revised: 07/30/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1040ES-EFT {CITY NAME} 2015 EST 04Q

FOURTH QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER

Revised: 07/30/2014

Mail To: City (Per Appendix.F for city)
Street address (Per Appendix.F for city)
City, ST Zip (Per Appendix.F for city)

NACTP #

EFIN #

ESTIMATED PAYMENT VOUCHER 4

Due Date: 02/01/2016

Taxpayer's first name, initial, last name		Taxpayer's SSN	Bank routing number	Type of account	Checking
If joint estimated payment, spouse's first name, initial, last name		If joint payment, spouse's SSN	Bank account number		Savings
Present home address (Number and street) Apt. no.		Payment voucher 2D barcode			
Address line 2 (P.O. Box address for mailing use only)					
City, town or post office	State Zip code				
Foreign country name, province/county, postal code		Amount of estimated tax you are authorizing the city to deduct from your bank account		Round to nearest dollar	
				.00	

{SCAN LINE} (see Appendix L, Scan Line Specifications)

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 send 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 e-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 and 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.

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

CF-2848

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 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: 05/01/2013

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 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 in writing that this Power of Attorney is revoked.

2014 INSTRUCTIONS FOR FORM CF-2210, UNDERPAYMENT OF ESTIMATED TAX

Revised 09/02/2014

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 2013 return; or
2. 70% of the tax shown on your 2014 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 2013.
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 2014 tax or your 2013 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 to 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.

2014 INSTRUCTIONS FOR FORM CF-2210, UNDERPAYMENT OF ESTIMATED TAX

Note: If you treat withholding or a tax credit as paid (for estimated tax purposes) when it was actually withheld or 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 2013 tax return that you elected to credit forward to your 2014 tax liability.

If you filed your 2013 return by the due date (including extensions), treat the 2013 overpayment as a payment made on April 30, 2014.

If you filed your 2014 return by January 31, 2015 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, 2015.

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 waive 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 2014 tax payments made after 4/30/2014.

Before figuring the interest in Section B, it will be helpful to list the payments you made after April 30, 2014, as shown in the tables below.

Table 1 2014 Tax Payments Made After 4/30/2014 and Before 7/1/2014	
Date	Payments

Table 2 2014 Tax Payments Made After 6/30/2014 and Before 1/1/2015	
Date	Payments

Table 3 2014 Tax Payments Made After 12/31/2014 and Before 5/1/2015	
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 6/30/14, 9/30/14 and 1/31/15 in the applicable table. Do not list the withholding applicable to the first payment due date (4/30/14).

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 4/30/14, 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.

2014 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 **4/30/2014** 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 **5/15/2014** 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 **5/15/2014**. 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:

- 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.
- 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).
- 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:
 - On line 24, enter the number of days from the payment date to the end of the interest rate period.
 - 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.
 - Add the results of the two computations together to get the total interest for the interest rate period.
- 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 **5/15/2014** and \$200 on **6/22/2014**. 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).

2014 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 5/15/2014 and \$300 on 6/22/2014. 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 6/30/2014 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 12/31/2014 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 4/30/2014 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 4/30/2015.

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.

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

Taxpayer's name	Taxpayer's SSN	2014 {CITY NAME}	
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FORM CF-2210 UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

Revised: 08/22/2014

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 computed on this form, enter the total interest from line 33 on Form CF-1040, line 25a, enter the total penalty from line 37 on Form CF-1040, line 25b, enter the total interest and penalty from line 38 on Form CF-1040, line 25c and remit the interest and penalty with your payment of tax due. Do not attach Form CF-2210 unless one or more of the boxes in Part I 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 2013 tax and you filed or are filing a joint return for either 2013 or 2014 but not for both years.

Part II Required Annual Payment

2 Enter the tax due from Form CF-1040, line 23b, for 2014		2
3 {City Name} income tax withheld from 2014 wages (Form CF-1040, page 1, line 24a)	3	
4 Residents enter 2014 tax credit for tax paid to another city (Form CF-1040, page 1, line 24c)	4	
5 Enter 2014 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 or penalty for failing to make estimated tax payments)		7
8 Enter 70% of line 2		8
9 Enter the amount of tax from your 2013 {City name} return form (Form CF-1040, Line 23b)		9
10 Subtract line 6 from line 9 (If \$100 or less, stop here, do not complete or file this form; you do not owe interest or penalty for failing to make estimated tax payments)		10
11 Enter 70% of line 9		11
12 Required 2014 estimated tax payment. Enter the smaller of line 8 or line 11		12

Part III Computation of Interest and Penalty

Section A - Figure the Underpayment	Payment Due Dates			
	(a) 04/30/2014	(b) 06/30/2014	(c) 09/30/2014	(d) 01/31/2015
13 Required installments: If Part I, 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 2013 credit forward to 2014	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			

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

Taxpayer's name	Taxpayer's SSN	2014 {CITY NAME}	
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FORM CF-2210 UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

Revised: 08/22/2014

Section B - Figure the Interest		(a)	(b)	(c)	(d)
May 1 - June 30, 2014		4/30/2014			
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 to June 30, 2014, 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, 2014		6/30/2014	6/30/2014	9/30/2014	
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 to December 31, 2014, 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, 2015		12/31/2014	12/31/2014	12/31/2014	1/31/2015
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, 2015, whichever is earlier				
	30				
	31 Interest rate per day for period	31	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		(a)	(b)	(c)	(d)
		04/30/2014	06/30/2014	09/30/2014	01/31/2015
PENALTY PERIOD	34 Number of months from month after the month shown above line 34 to the month the tax was paid or April 30, 2015, whichever is earlier				
	34				
	35 Penalty rate per month	35	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

Section D - Total Interest and Penalty	
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

2014 CF-1040 INDIVIDUAL COMMON FORM (DRAFT VERSION 10/15/2014)

Taxpayer's name	Taxpayer's SSN	2014 {CITY NAME}	
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FORM CF-2210 UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

Revised: 08/22/2014

Schedule A1 Annualized Income Installment Method		(a)	(b)	(c)	(d)
		01/01/2014 03/31/2014	01/01/2014 06/30/2014	01/01/2014 09/30/2014	01/01/2014 12/31/2014
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 exemptions amount from Form CF-1040, line 21b	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			

2014 Revisions to Common Form, Schedules and Worksheets

Revisions to 2013 Common Form schedules and worksheets in Design of 2014 Common Form (Draft version issued 07/25/2014):

1. Dates were rolled from 2013 to 2014 on all appendices, forms, schedules and worksheets.
2. Appendix E, Required Return Attachments and Attachment Order. For Attachment 11, added parenthetical phrase "(S corporation)" in the Required Forms and Attachments column and for Attachment 21, corrected the verbiage in the Required Forms and Attachments column by removing the words "or by Tax Option Corporation."
3. Appendix F, Mailing Addresses. Revisions were made to addressing for the cities of Flint, Hamtramck and Highland Park.
4. Appendix G, 2D Barcode Specifications for 2014 Common Form. The 2D barcode specifications were reorganized as to the order of the fields and additional changes were made as follows:
 - a. 2013 fields removed from the 2D barcode: 18, 25, 29, 63, 64, 78, 84, 90, 96, 102, 108, 114, 120, 126, 132, 150, 151, 155 - 158, 161 - 164, 167 - 170, 173 - 176, 179 - 182, 185 - 188, 191 - 194, 197 - 200, 203 - 206, 209 - 212, 213, 232, 234, 236, 238, 240, 242, 244, 246, 248 and 250.
 - b. 2014 Field 20 was added to report the name of the person receiving mail for the taxpayer. (Example: % John Doe or C/O John Doe)
 - c. Field size for 2014 field 25, Zip Code, was increased to 10 characters.
 - d. 2014 Field 30 was added to indicate if a copy of federal Form 1310 is attached to return.
 - e. 2014 Field 31 was added to indicate if Attachment 22, Supporting Notes and Statements, is attached to return.
 - f. 2014 Field 86 added to report taxpayer's complete residence address when an in care of name is entered into "present home address line of return.
 - g. 2014 Fields 98 and 99 added to allow foreign addresses and foreign cities for preparers.
 - h. 2014 Fields 108, 119, 130, 141, 152, 163, 174, 185, 196 and 207 were added to report the codes for wages other than Form W-2, box 1, wages.
 - i. 2014 Fields 98, 99 and 100 were added to report preparer state or foreign province, foreign country, and zip code or foreign postal code.
5. Appendix H, ACH Refund and Payment Guidelines. Under "Cities Allowing ACH Direct Debit Payments," column for "Tax Return Payments - Form CF-1040," change Grand Rapids to "Yes" form "No."
6. Appendix K, Specifications for Document and City Identification. The two digit tax year was rolled to 14.
7. Appendix J, Cities Scanning Return Form 2D Barcode. Corrected Lansing from "Yes" to "No" and corrected form number located at bottom of appendix to CF-4220.
8. Appendix L, OCR Scan Line Specifications. Revised to add: a three character city name abbreviation at the front of the scan line; a blank space after the city name abbreviation; add a tax ID type character and a tax ID check digit behind the Tax ID.
9. Appendix M, 2D Barcode Specifications for 2014 Common Form Payment Vouchers and 2015 Estimated Tax Payment Vouchers. Revised to adding a 3 character city name abbreviation as field 1 and renumbering the remaining fields.
10. Appendix O, Tax ID Check Digit Specifications. Added this new appendix.

11. Form CF-1040, Page 1, Residence Status and Filing Status areas. Widened the check boxes for residence status and filing status to make the three spaces wide and moved the explanations for each check box to accommodate the wider check boxes.
12. Form CF-1040, Page 1, Identification and Address Section. Revised lower left area of Identification and Address Section (area below box for reporting spouses SSN)
 - a. Removed the check box for taxpayer's to request next year's tax forms to be mailed to them; and
 - b. Removed the for city use only box.
 - c. Added check boxes to indicate if the taxpayer or spouse is deceased;
 - d. Added a check box to indicate if a copy of federal Form 1310 is attached; and
 - e. Added a check box or to indicate if Supporting Notes and Statements, Attachment 22, is attached.
13. Form CF-1040, Page 2, Exemptions Schedule. Widened all exemption check boxes to make the three spaces wide and centered the check box name over the boxes, Revised the check box on line 1c to make it three spaces wide and moved the instruction over one space to accommodate widened check box.
14. Form CF-1040, Page 2, Address Schedule. Revised instructions for schedule to include instruction to list taxpayer's residence (domicile) address if mailing address on Form CF-1040, page 1, is in care of another person.
15. Form CF-1040, Page 2, Third Party Designee. Widened the yes and no check boxes to make them three spaces wide and moved the yes and no over the accommodate the wider check boxes.
16. Schedule TC, Attachment 1. Widened the check box on line 7 and moved the instruction for the box over one space; and widened the line 21a check box to make it three spaces wide.
17. Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc., Attachment 10. Added a line (line 6) for reporting exclusion or adjustment of real estate mortgage investment conduits (REMIC) and net farm rental income or loss from property located outside the city; and renumbered the total line from line 6 to line 7 and, for those items of income in the resident column that are not excludible, changed the verbiage to read "NOT EXCLUDIBLE ON RESIDENT RETURN."
18. Self-employed, SEP, SIMPLE and Qualified Plans Deduction Worksheet, Attachment 15. Resized the "R or N" (resident or nonresident) column the make it one space wider and reduced by one space the size "Federal Deduction by Related Source of Income" column to accommodate widening the other column.
19. Moving Expense Deduction worksheet, Form CF-3903, Attachment 17. Reformatted line 8 to widen the size of the yes and no check boxes and moved the instructions for this line to the right one space
20. Renaissance Zone Deduction, Schedule RZ, Attachment 19. Reformatted the lines 2 and 3 to make larger data entry areas for dates.
21. Supporting Notes and Statements, Attachment 22. Added this worksheet for a taxpayer to explain items reported in return or to add explanatory calculation statements.
22. Form CF-2210. Revised instructions at top of form; reformatted line 1d; corrected grammar on line 7; corrected year on line 9; and corrected line 10 instructions to be consistent with line 7 instructions.
23. Forms CF-4868, CF-4868-EFT, CF-1040PV, CF-1040PV-EFT, CF-1040ES and CF-1040ES-EFT (all quarters). Revised the top portion of all payment vouchers to accommodate mailing addresses for the various cities.

24. Appendix C. Updated donations allowed by Highland Park.
25. Form CF-4220. Updated to NACTP 6 by 10 grid and changed font size of form number and city name.
26. Form CF-1040, page 1. Updated to NACTP 6 by 10 grid and changed font size of form number and city name.
27. Form CF-1040, page 2. Updated to NACTP 6 by 10 grid and changed font size of form number and city name.
28. Form CF-2210 Instructions. Corrected the year from 2013 to 2014 in the heading of page 3 and corrected the year from 2013 to 2014 in the line 27 instructions.