

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

<b>INCOME</b>		ROUND ALL FIGURES TO NEAREST DOLLAR (\$0.50 next dollar)		Column A Federal Return Data	Column B Exclusions/Adjustments	Column C Taxable Income
<b>ATTACH COPY OF PAGE 1 OF FEDERAL RETURN</b>	1. Wages, salaries, tips, etc. (W-2 forms must be attached)	1		.00	.00	.00 *
	2. Taxable interest	2		.00	.00	.00
	3. Ordinary dividends	3		.00	.00	.00
	4. Taxable refunds, credits or offsets	4		.00	.00	NOT TAXABLE
	5. Alimony received	5		.00	.00	.00
	6. Business income or (loss) (Attach federal Schedule C.)	6		.00	.00	.00
	7. Capital gain or (loss) (Attach copy of fed. Sch. D.) 7a. <input type="checkbox"/> Mark if federal Sch. D not required.	7		.00	.00	.00
	8. Other gains or (losses) (Attach copy of federal Form 4797.)	8		.00	.00	.00
	9. Taxable IRA distributions	9		.00	.00	.00
	10. Taxable pensions and annuities (Attach copy of Form(s) 1099-R)	10		.00	.00	.00
	11. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Attach federal Schedule E.)	11		.00	.00	.00
	12. Reserved	12		NOT APPLICABLE	.00	.00
	13. Farm income or (loss) (Attach federal Schedule F.)	13		.00	.00	.00
	14. Unemployment compensation	14		.00	.00	NOT TAXABLE
	15. Social security benefits	15		.00	.00	NOT TAXABLE
	16. Other income (Attach statement listing type and amount.)	16		.00	.00	.00
	<b>ATTACH W-2 FORMS HERE</b>	17. Total additions (Add lines 2 through 16.)	17		.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 F-1040, page 2, box 1h, in line 21a and multiply this number by \$600 and enter on line 21b)		21a		21b		.00
22. Total income subject to tax (Subtract line 21b from line 20.)		22				.00
23. Tax (Residents multiply line 22 by 1% (0.01) and nonresidents multiply line 22 by 0.5% (0.005). Enter result on line 23b. If using Schedule TC to compute tax, mark (X) box 23a and enter tax from Schedule TC, line 23d.)		23a		23b		.00
24. Total payments and credits (Total from page 2, Payments and Credits Schedule, line 4)		24				.00
25. Estimated tax or late payment interest and penalty Interest 25a <input type="text"/> .00 Penalty 25b <input type="text"/> .00 Total interest and penalty 25c		25c				.00
26. MAKE CHECK OR MONEY ORDER PAYABLE TO: FLINT CITY TREASURER OR PAY WITH A DIRECT ELECTRONIC WITHDRAWAL (Mark pay tax due, line 31b, and complete line 31c, d & e.)		<b>TAX DUE</b>		<b>PAY WITH RETURN</b>		.00
27. Tax overpayment (Subtract lines 23b and 25c from line 24)	<b>OVERPAYMENT</b>				.00	
28. Reserved 28a <input type="text"/> 28b <input type="text"/> 28c <input type="text"/> Total donations 28d					.00	
29. Amount of Overpayment to be credited forward to 2012			Amount of credit to 2012 >>		.00	
30. Amount of Overpayment to be refunded (Line 27 less lines 28d and 29) (For direct deposit mark refund box, line 31a, and complete line 31 c, d & e.)			Refund amount >>		.00	
31. Direct deposit refund or direct withdrawal payment (Mark appropriate box 31a or 31b and complete lines 31c, 31d and 31e)	31a	31b	31c	31d	31e	
			Routing number	Account number	Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	

See instructions for mailing address information.

<b>EXEMPTIONS SCHEDULE</b>	1a. You	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
	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										1f. Enter number of dependent children listed on line 1d
#	First Name	Last Name	Social Security Number	Relationship	Date of Birth						1g. Enter number of other dependents listed on line 1d	
1												1h. Total exemptions (Add lines 1e, 1f and 1g; enter here and also on page 1, line 21a)
2												
3												
4												
5												
6												
7												
8												

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

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

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

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

**PAYMENTS AND CREDITS SCHEDULE**

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

**ADDRESS SCHEDULE**

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

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

**THIRD PARTY DESIGNEE**

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

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

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

<b>SIGN HERE</b> ====>	TAXPAYER'S SIGNATURE - If joint return, both spouses must sign	Date (MM/DD/YY)	Taxpayer's occupation	Daytime phone number	If deceased, date of death
	SPOUSE'S SIGNATURE	Date (MM/DD/YY)	Spouse's occupation	Daytime phone number	If deceased, date of death
<b>PREPARER'S SIGNATURE</b>	SIGNATURE OF PREPARER OTHER THAN TAXPAYER			Date (MM/DD/YY)	PTIN, EIN or SSN
	FIRM'S NAME (or yours if self employed), ADDRESS AND ZIP CODE			Preparer's phone no.	
					NACTP number of software used to prepare tax

Taxpayer's name	Taxpayer's SSN	2011 Flint
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**SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - F-1040, PAGE 1, LINES 23a AND 23b**

A part-year resident is required to complete and attach this schedule to the city return: 2011 Schedule TC, revised: 12/07/2011

1. Box A to report dates of residency of the taxpayer and spouse during the tax year
2. Box B to report the former address of the taxpayer and spouse.
3. Column A to report all income from their federal return.
4. Column B to report all income taxable on their federal return not taxable to Flint.
5. Column C to report income taxable as a Flint 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.

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

INCOME		Column A Federal Return Data	Column B Exclusions and Adjustments	Column C Resident Income	Column D Nonresident Income
1. Wages, salaries, tips, etc. (Attach Form(s) W-2)	1	.00	.00	.00	.00
2. Taxable interest	2	.00	.00	.00	NOT TAXABLE
3. Ordinary dividends	3	.00	.00	.00	NOT TAXABLE
4. Taxable refunds, credits or offsets	4	.00	.00	NOT APPLICABLE	NOT TAXABLE
5. Alimony received	5		.00	.00	.00
6. Business income or (loss) (Att. copy of fed. Sch. C.)	6	.00	.00	.00	.00
7. Capital gain or (loss) (Att. copy of Sch. D.)	7a	.00	.00	.00	.00
	7b				
8. Other gains or (losses) (Att. copy of Form 4797.)	8	.00	.00	.00	.00
9. Taxable IRA distributions	9	.00	.00	.00	.00
10. Taxable pensions and annuities (Attach copy of Form 1099-R.)	10	.00	.00	.00	.00
11. Rental real estate, royalties, partnerships, S corps., trusts, etc. (Attach copy of fed. Sch. E.)	11	.00	.00	.00	.00
12. Subchapter S corporation distributions (Attach copy of federal. Schedule K-1.)	12	NOT APPLICABLE	.00	.00	.00
13. Farm income or (loss) (Att. copy of fed. Sch. F.)	13	.00	.00	.00	.00
14. Unemployment compensation	14	.00	.00	NOT APPLICABLE	NOT TAXABLE
15. Social security benefits	15	.00	.00	NOT APPLICABLE	NOT TAXABLE
16. Other income (Att. statement listing type and amt.)	16	.00	.00	.00	.00
17. Total additions (Add lines 2 through 16.)	17	.00	.00	.00	.00
18. Total income (Add lines 1 through 16.)	18	.00	.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	.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	.00
19. Total deductions (Add lines 1 through 6.)	19			.00	.00
20. Total income after deductions (Subtract line 19 from line 18.)	20			.00	.00
21. Exemptions (Enter the number of exemptions from Form F-1040, page 2, box 1h, on line 21a and multiply by \$600, and enter on line 21b) (If the amount on line 21b exceeds the amount of resident income on line 20, enter unused portion on line 21c)	21a			.00	
	21b				
	21c				.00
22a. Total income subject to tax as a resident (Subtract line 21b from line 20.)	22a			.00	
22b. Total income subject to tax as a nonresident (Subtract line 21c from line 20.)	22b				.00
23a. Line not used on this form	23a				
23b. Tax at resident rate (MULTIPLY LINE 22a BY 1% (0.01), THE RESIDENT TAX RATE.)	23b			.00	
23c. Tax at nonresident rate (MULTIPLY LINE 22b BY 0.5% (0.005), THE NONRESIDENT TAX RATE.)	23c				.00
23d. Total tax (Add lines 23b and 23c.) (ENTER HERE AND ON FORM F-1040, PAGE 1, LINE 23b, AND PLACE A MARK (X) IN BOX 23a OF FORM F-1040.)	23d			.00	

Taxpayer's name	Taxpayer's SSN	2011 Flint
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**EXCLUDIBLE WAGES, SALARIES, TIPS, ETC. - F-1040, PAGE 1, LINE 1, COLUMN B**

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

Revised: 11/10/2011

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

**NONRESIDENT AND PART-YEAR RESIDENT WAGE ALLOCATION**

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

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

**EXCLUDIBLE INTEREST INCOME - F-1040, PAGE 1, LINE 2, COLUMN B**

Revised 10/21/2011

Nonbusiness interest income of a nonresident individual is totally excluded.

1. Interest from federal obligations	.00
2. Interest from Subchapter S corporations (Attach Schedule K-1)	.00
3. Other excludible interest income (Attach detailed explanation)	.00
4. Excludible interest income (Enter total here and on page 1, line 2, column B)	.00

**EXCLUDIBLE DIVIDEND INCOME - F-1040, PAGE 1, LINE 3, COLUMN B**

Revised 10/21/2011

Dividend income of a nonresident individual is totally excluded.

1. Dividends from federal obligations	.00
2. Dividends from Subchapter S corporations (Attach Schedule K-1)	.00
3. Other excludible dividend income (Attach detailed explanation)	.00
4. Excludible dividend income (Enter total here and on page 1, line 3, column B)	.00

Taxpayer's name		Taxpayer's SSN	2011 Flint	
<b>EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAIN OR (LOSS) - F-1040, PAGE 1, LINE 7, COLUMN B</b>				Revised: 10/14/2011
Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to capital gains or (losses)			RESIDENT COLUMN	NONRESIDENT COLUMN
1. Capital gain or (loss) on property located outside of city			NOT EXCLUDIBLE	.00
2. Capital gain or (loss) on securities issued by U.S. Government			.00	EXCLUDIBLE ON LINE 1
3. Portion of capital gain or (loss) from property owned prior to Ordinance inception (For residents on all such property; for nonresidents only on property located in city.) (Attach a schedule that identifies and shows the calculation for each.)			.00	.00
4. Capital gain or (loss) from Sub. S corporations (See instructions; not allowed for residents of Flint or Flint.) (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 F-1040, page 1, line 7, column B)			.00	.00
Attach copy of federal Schedule D and all supporting schedules to return.				
Deferred gains from sales of property located in city or property sold while a resident of city are taxable when reported on federal return.				

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

<b>EXCLUSIONS AND ADJUSTMENTS TO PENSIONS AND ANNUITIES - F-1040, PAGE 1, LINE 10, COLUMN B</b>						Revised: 10/12/2011
List pension distributions reported as taxable on federal return						
Enter T for taxpayer or S for Spouse	Payer's federal ID Number	Payer's name	Kind of pension distribution (employer's pension plan, 401k plan, 457 plan, etc.)	Federally taxable pension distributions	Distribution Code (Form 1099-R, box 7)	Excludible pension distributions
				.00		.00
				.00		.00
				.00		.00
				.00		.00
Total federally taxable pension distributions (Add lines above for this column. Amount should equal the amount reported on Form F-1040, page 1, line 10, column A)				.00		
Total excludible pension distributions (Enter here and also on Form F-1040, page 1, line 10, column B)						.00

<b>EXCLUSIONS AND ADJUSTMENTS TO OTHER INCOME - F-1040, PAGE 1, LINE 16, COLUMN B</b>					Revised: 12/11/2011
Residents and nonresidents use this schedule to report exclusions and adjustments to other income					
SOURCE OF INCOME	FEDERAL I.D. #	NATURE OF INCOME	RESIDENT COLUMN	NONRESIDENT COLUMN	
1.			.00	.00	
2.			.00	.00	
3.			.00	.00	
4. Total adjustments and exclusions to other income (Add lines 1 through 3 and enter totals here and on Form F-1040, page 1, line 16, column B; Part-year residents enter totals on Form F-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 - This instruction is not part of the schedule					

Taxpayer's name	Taxpayer's SSN	2011 Flint
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**EXCLUSIONS AND ADJUSTMENTS TO BUSINESS INCOME OR LOSS - F-1040, PAGE 1, LINE 6, COLUMN B** Revised: 10/12/2011

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

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

**BUSINESS #**

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

Attach a copy of each Federal Schedule C.

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

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

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

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

**EXCLUSIONS AND ADJUSTMENTS TO OTHER GAINS OR (LOSSES) - F-1040, PAGE 1, LINE 8, COLUMN B** Revised 10/12/2011

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	NOT EXCLUDIBLE	.00
4. Total excludible other gains and losses	.00	.00

Deferred gains from sales of property located in city or property sold while a resident of city are taxable when reported on federal return.

Attach a copy of federal Form 4797 and all supporting schedules to return to explain.

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

Nonresidents and part-year residents use this schedule to report exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, trusts, etc.	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Rental income (loss) from real estate located outside City	NOT EXCLUDIBLE	.00
2. Royalties	NOT EXCLUDIBLE	.00
3. Partnership income (loss) from partnership business activity outside of City	NOT EXCLUDIBLE	.00
4. Subchapter S corporation income (loss) (See instructions)	NOT EXCLUDIBLE	.00
5. Trust income (loss)	NOT EXCLUDIBLE	.00
6. Total adjustments to income from rental real estate, royalties, partnerships, trusts, etc.	.00	.00

Attach a schedule detailing the complete address of each piece of rental real estate.

Attach a schedule detailing name and ID number of each partnership and amount of adjustment.

Attach a schedule detailing name and ID number of each Subchapter S Corporation and amount of adjustment.

Attach copy of federal Schedule E.

Taxpayer's name	Taxpayer's SSN	2011 Flint
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**EXCLUSIONS AND ADJUSTMENTS TO FARM INCOME OR (LOSS) - F-1040, PAGE 1, LINE 13, COLUMN B** Revised: 10/21/2011

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

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

**FARM #**

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

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

Taxpayer's name	Taxpayer's SSN	2011 Flint
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**IRA DEDUCTION WORKSHEET - F-1040, PAGE 2, DEDUCTIONS SCHEDULE - LINE 1** Revised: 11/10/2011

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

	TAXPAYER		SPOUSE		TOTAL EARNED INCOME
	IN CITY	OUT OF CITY	IN CITY	OUT OF CITY	
1. Earned income	.00	.00	.00	.00	.00
2. Federal IRA deduction	.00		.00		

  

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

**SELF-EMPLOYED SEP, SIMPLE AND QUALIFIED PLANS DEDUCTION WORKSHEET - F-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 2** Revised:10/21/2011

RESIDENT RETURN: No schedule required; a full year resident deducts amount reported on federal Form 1040, line 28.  
 NONRESIDENT RETURN: Nonresidents use the Nonresident Deduction column of this worksheet to calculate their deduction. A nonresident is required to attach a copy of this deduction schedule to their city return.  
 PART-YEAR RESIDENT RETURN: Part-year residents use a separate line to report the amount of deduction by related source of income as a resident or while a nonresident and indicate resident (R) or nonresident (N) relationship in front of the deduction by related source of income. The resident portion of the deduction is 100% of the related deduction. The Nonresident deduction is related to the income earned in Flint while a nonresident and is computed by entering the percentage the related income is taxable in the Percentage Related Income Is Taxable column and entering the product of multiplying the related deduction times the percentage and entering it in the Nonresident Deduction column.

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

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

<b>MOVING EXPENSE DEDUCTION WORKSHEET - F-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 4</b>					<b>F-3903</b>
No deduction is allowed when moving away from the city.					Revised 11/10/2011
RESIDENT RETURN: A resident individual who moved into the city may claim the deduction as claimed on federal Form 3903.					
NONRESIDENT RETURN: A nonresident individual who moved into the area of the city may claim a portion or all of the deduction as claimed on federal Form 3903 based upon the percentage the income after moving to the area is taxable by the city.					
PART-YEAR RESIDENT RETURN: An individual who moved to the area of the city and was temporarily a nonresident working in the city and then became a resident during the tax year may be entitled to a portion of the deduction as a nonresident and as a resident of the city.					
Attach a copy of this form to your city income tax return					
<b>DISTANCE TEST WORKSHEET</b>					
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 F-1040, page 1 line 1, column A and report exclusion of this income on the excluded Wages schedule.			.00
	Yes	Subtract line 7 from line 6			.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 F-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 F-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

Taxpayer's name	Taxpayer's SSN	2011 Flint
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**ALIMONY PAID DEDUCTION WORKSHEET - F-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 5** Revised 11/10/2011

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

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

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

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

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

Taxpayer's name	Taxpayer's SSN	2011 Flint
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**RENAISSANCE ZONE DEDUCTION SCHEDULE - FORM F-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 6 SCH. RZ**

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

**DISQUALIFICATION CRITERIA**

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

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

**DEDUCTION ALLOWANCE FACTOR**

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

**RESIDENT DOMICILED IN A RENAISSANCE ZONE**

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

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

1. Address of domicile in Renaissance Zone

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

3. Dates of domicile this year : Starting date / / Ending date / / Total number of days	Days
4. Percentage of year as a qualified resident of a Renaissance Zone (Line 3 divided by 365)	4 %
5. Gross income from Form F-1040, page 1, line 18	5 .00
6. Capital gains reported on Form F-1040, page 1, line 7	6 .00
7. Lottery winnings included in income reported on Form F-1040, page 1, lines 1 or 16	7 .00
8. Total deductions related to income included in line 5 (Add amounts reported on F-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 F-1040, page 2, Deduction schedule, line 6.)	14a % 14b .00

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

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

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

Taxpayer's name	Taxpayer's SSN	2011 Flint
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**CREDIT FOR TAX PAID TO ANOTHER CITY AND TAX PAID BY A PARTNERSHIP WORKSHEET - F-1040, PAGE 2, PAYMENTS AND CREDITS SCHEDULE, LINE 3**

Revised 11/10/2011

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

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

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

CALCULATION OF CREDIT FOR TAX PAID TO ANOTHER CITY (Residents only)	RESIDENT CITY	OTHER CITY
	FLINT	
1. Income taxable in the nonresident city that is also taxable in Flint (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)				
Flint taxes the flow through income of residents from tax option corporations (S corporations, etc.) and allows a credit for the taxpayer's proportionate share of the city income tax paid by the tax option corporation.				
CALCULATION OF CREDIT FOR TAX PAID BY A TAX OPTION CORPORATION (S-CORPORATION)	RESIDENT CITY	OTHER CITY	OTHER CITY	OTHER CITY
	FLINT			
1. Corporation income tax paid to city by S corporation	.00	.00	.00	.00
2. Corporation income tax rate of Flint and other cities where S corporation paid corporation income tax	1.50%	%	%	%
3. If the corporate tax rate of the other city is less than the corporate tax rate of Flint, enter the tax paid by the S corporation to the other city, otherwise enter the total tax that would have been paid to the other city if their corporation tax rate was the same as the Flint corporation tax rate. (Computation if other city's corporate tax rate is higher than the Flint corporation tax rate: [Flint's corporate tax rate] / [other city's corporation tax rate] * [corporation tax paid to other city])		.00	.00	.00
4. Taxpayer's percentage of ownership of S corporation (from federal Schedule K-1 (Form 1120s), line H)	%			
5. Enter the taxpayer's proportionate share of the corporation tax paid to Flint 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 Flint tax rate	.00	.00	.00	.00
6. Credit allowed for tax paid by S corporation (Add amounts on line 5 of each column enter total here; and list corporation FEIN, name and credit claimed in section above for Credit for Tax Paid by Partnerships.)	.00			

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

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

Payment: \$

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

Address for Payment: Treasurer, City of Flint  
 PO Box 99  
 Flint MI 48501-0099

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

Taxpayer Records: Amount Paid: \_\_\_\_\_  
 Check Number: \_\_\_\_\_  
 Date Mailed: \_\_\_\_\_

Revised: 12/11/2011

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

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

F-1040PV

**FLINT**  
**INCOME TAX RETURN PAYMENT VOUCHER**

2011

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

Payment: \$

Payment Method: Make payment by check or money order payable to "Treasurer, City of Flint." Include your SSN, daytime phone number, and 2011 Form F-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 Flint. Not all cities accept credit card or direct debit payments.

Address for Payment: Treasurer, City of Flint  
PO Box 99  
Flint MI 48501-0099

Taxpayer Records: Amount Paid: \_\_\_\_\_  
Check Number: \_\_\_\_\_  
Date Mailed: \_\_\_\_\_

Revised: 12/11/2011

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F-1040PV

**FLINT**  
**INCOME TAX RETURN PAYMENT VOUCHER**

2011

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

F-1040ES

**FLINT**  
**ESTIMATED INCOME TAX PAYMENT VOUCHER**  
**FIRST QUARTER - PAYMENT DUE APRIL 30, 2012**

2012

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

Payment: \$

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

Address for Payment: Treasurer, City of Flint  
PO Box 99  
Flint MI 48501-0099

Taxpayer Records: Amount Paid: \_\_\_\_\_  
Check Number: \_\_\_\_\_  
Date Mailed: \_\_\_\_\_

Revised: 12/11/2011

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F-1040ES

**FLINT**  
**ESTIMATED INCOME TAX PAYMENT VOUCHER**

2012

FIRST QUARTER ESTIMATED INCOME TAX PAYMENT

PAYMENT VOUCHER 1

Due Date: 04/30/2012

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

F-1040ES

**FLINT**  
**ESTIMATED INCOME TAX PAYMENT VOUCHER**  
**SECOND QUARTER - PAYMENT DUE JUNE 30, 2012**

2012

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

Payment: \$

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

Address for Payment: Treasurer, City of Flint  
PO Box 99  
Flint MI 48501-0099

Taxpayer Records: Amount Paid: \_\_\_\_\_  
Check Number: \_\_\_\_\_  
Date Mailed: \_\_\_\_\_

Revised: 12/13/2011

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F-1040ES

**FLINT**  
**ESTIMATED INCOME TAX PAYMENT VOUCHER**

2012

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

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

F-1040ES

**FLINT**  
**ESTIMATED INCOME TAX PAYMENT VOUCHER**  
**THIRD QUARTER - PAYMENT DUE SEPTEMBER 30, 2012**

2012

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

Payment: \$

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

Address for Payment: Treasurer, City of Flint  
PO Box 99  
Flint MI 48501-0099

Taxpayer Records: Amount Paid: \_\_\_\_\_  
Check Number: \_\_\_\_\_  
Date Mailed: \_\_\_\_\_

Revised: 12/13/2011

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F-1040ES

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

2012

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

F-1040ES

**FLINT**  
**ESTIMATED INCOME TAX PAYMENT VOUCHER**  
**FOURTH QUARTER - PAYMENT DUE JANUARY 31, 2013**

2012

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

Payment: \$

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

Address for Payment: Treasurer, City of Flint  
PO Box 99  
Flint MI 48501-0099

Taxpayer Records: Amount Paid: \_\_\_\_\_  
Check Number: \_\_\_\_\_  
Date Mailed: \_\_\_\_\_

Revised: 12/11/2011

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F-1040ES

**FLINT**  
**ESTIMATED INCOME TAX PAYMENT VOUCHER**  
**FOURTH QUARTER ESTIMATED INCOME TAX PAYMENT**      **PAYMENT VOUCHER 4**      **Due Date: 01/31/2013**

2012

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

**CITY OF FLINT INCOME TAX DEPARTMENT  
Power of Attorney Authorization**

Issued under Authority of the Uniform City Income Tax Ordinance (MCL 141.601 et seq.) Filing is voluntary. Complete this form if you wish to appoint someone to represent you to the Income Tax Department of the city listed above on income tax matters, or if you wish to revoke or change your current power of attorney authorization. Read the instructions on page 2 before completing this form.

Revised: 12/11/2011

PART 1: TAXPAYER INFORMATION			
Taxpayer's (first name, initial, last name or business name)		Taxpayer SSN/FEIN	
If joint return spouse's first name, initial, last name		Spouse SSN	
Current address (Number and street) Apt./Ste. no.		If a business, enter DBA, trade or assumed name	
Address line 2		Telephone Number	Fax Number
City, town or post office	State	Zip code	E-mail Address
Foreign country name, province/county, postal code			

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

PART 3: TYPE OF AUTHORIZATION		
<input type="checkbox"/> <b>GENERAL AUTHORIZATION</b> 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.		
<input type="checkbox"/> <b>LIMITED AUTHORIZATION</b> Select the type of authorization by checking the appropriate boxes.		
1. Inspect or receive confidential information _____	All Tax Matters	Only as Specified Below
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
<input type="checkbox"/> <b>CHANGE IN POWER OF ATTORNEY REPRESENTATION:</b> 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.
<input type="checkbox"/> <b>REVOKE PREVIOUS AUTHORIZATION:</b> I revoke all Powers of Attorney submitted and will represent myself in all tax matters. Attach copies of all Powers of Attorney that remain in effect concurrent with this new authorization.

PART 5: TAXPAYER'S SIGNATURE(S)		
If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney.		
Signature	Name or Title Typed or Printed	Date
Spouse's Signature	Name or Title Typed or Printed	Date

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

Taxpayer's name	Taxpayer's SSN	2011 Flint
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**FORM F-2210 UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS**

Revised: 12/11/2011

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

**Part I Reasons for Filing** If 1a, 1b, 1c or 1d below applies, you may be able to lower or eliminate the interest and penalty. You must check the boxes that apply and file Form F-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 F-2210. Interest due cannot be waived.
- 1b  You use the annualized income installment method. If your income varied during the year, this method may reduce the amount of one or more of your required estimated tax installments. See instructions under Annualized Income Installment Method.
- 1c  You had income tax withheld from wages and, for estimated tax purposes, you treat the tax withheld as paid on the dates it was actually withheld, instead of in equal amounts each quarter.
- 1d  Your required annual payment (line 12 below) is based upon your 2010 tax and you filed or are filing a joint return for either 2010 or 2011 but not for both years.

**Part II Required Annual Payment**

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

**Part III Computation of Interest and Penalty**

**Payment Due Dates**

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

Taxpayer's name		Taxpayer's SSN		2011 Flint Form 2210, page 2		
<b>Section B - Figure the Interest</b>		(a)	(b)	(c)	(d)	
INTEREST RATE PERIOD 1	May 1 - June 30, 2011		4/30/2011			
	24	Number of days from the date shown above line 24 to the date the amount on line 22 was paid or June 30, 2011, whichever is earlier.				
	25	Interest rate per day for period.	0.0001164			
	26	Interest due for period. Line 22 times line 24 times line 25.				
INTEREST RATE PERIOD 2	July 1 - December 31, 2011		06/30/2011	06/30/2011	09/30/2011	
	27	Number of days from the date shown above line 27 to the date the amount on line 22 was paid or December 31, 2011, whichever is earlier.				
	28	Interest rate per day for period.	0.0001164	0.0001164	0.0001164	
	29	Interest due for period. Line 22 times line 27 times line 28.				
INTEREST RATE PERIOD 3	January 1 - April 30, 2012		12/31/2011	12/31/2011	12/31/2011	
	30	Number of days from the date shown above line 30 to the date the amount on line 22 was paid or April 30, 2012, whichever is earlier.				
	31	Interest rate per day for period.	0.0001164	0.0001164	0.0001164	
	32	Interest due for period. Line 22 times line 30 times line 31.				
33		Interest for underpaid estimated tax. Add all amounts on lines 26, 29 and 32 in all columns.			33	
<b>Section C - Figure the Penalty</b>						
PENALTY PERIOD # 37			04/30/2011	06/30/2011	09/30/2011	12/31/2011
	34	Number of months from month after the month shown above line 34 to the month the tax was paid or April 30, 2012, whichever is earlier.				
	35	Penalty rate per month.	0.01	0.01	0.01	0.01
	36	Penalty due for period. Line 22 times line 34 times line 35.				
# 37		Penalty for underpaid estimated tax. Add all amounts on line 36 in all columns.				37
38		Total interest and penalty for underpaid estimated tax. Add line 33 and line 37. Enter the total here and enter the interest, penalty and total interest and penalty on Form F-1040, line 25a, b and c, respectively.				38

Taxpayer's name		Taxpayer's SSN		2011 Flint Form 2210, page 3			
Schedule A1 Annualized Income Installment Method		(a)	(b)	(c)	(d)		
		01/01/2011 03/31/2011	01/01/2011 06/30/2011	01/01/2011 09/30/2011	01/01/2011 12/31/2011		
1	Enter income for each period.	1					
2	Annualization amounts.	2	4.00	2.00	1.33	1.00	
3	Annualized income. Line 1 times line 2.	3					
4	Enter amount from Form F-1040, line 26.	4					
5	Subtract line 4 from line 3.	5					
6	Tax due. Line 5 times the tax rate.	6					
7	70% of tax due.	7					
8	70% of prior year tax.	8					
9	Enter lesser of line 7 or line 8. If zero or less enter -0-.	9					
10	Applicable percentage.	10	25%	50%	75%	100%	
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 F-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 F-2210, line 13.	17					