

City of Flint  
Income Tax Department  
P.O. Box 529  
Eaton Rapids, MI 48502

Form F-1040

# 2013 FLINT INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS

For use by individual residents,  
part-year residents and nonresidents

## ALL PERSONS HAVING FLINT TAXABLE INCOME IN 2013 MUST FILE A RETURN

TAX RETURNS ARE DUE APRIL 30, 2014

### MAILING ADDRESSES

**Refund, credit forward and no refund/no tax due returns:** Flint Income Tax Dept, PO Box 1800, Flint, MI 48501-1800  
**Tax due returns:** Flint Income Tax Department, PO Box 2055, Flint, MI 48501-2055  
**Amended Returns:** Flint Income Tax Dept, PO Box 529, Amended Returns, Eaton Rapids, MI 48827-0529  
**Estimated Payments:** Mail to: Flint Income Tax, PO 529, Attn: Estimated Payments, Eaton Rapids, MI 48827-0529

### TAX RATES AND EXEMPTIONS

**Resident: 1%**  
**Nonresident: 0.5%**  
**Exemption value: \$600**

### PAYMENT OF TAX DUE

Tax due of one dollar (\$1.00) or more must be paid with your return. **NOTE: If you are paying \$100.00 or more with your 2013 return, you may need to make estimated income tax payments for 2014. See page 2 of instructions.**

Make check or money order payable to: **CITY OF FLINT**  
Mail tax due return and payment to: **Flint Income Tax Department, PO Box 2055, Flint, MI 48501-2055**

### FILING YOUR RETURN

Flint accepts paper and electronically filed returns. Only preparers using city-approved software can file electronic returns.  
**Tax returns are due April 30, 2014.**

### CONTACT US

For assistance call (810) 766-7015 or find us online: [www.cityofflint.com/IncomeTax/Forms.asp](http://www.cityofflint.com/IncomeTax/Forms.asp).  
All forms and schedules are available on our website at [www.cityofflint.com/IncomeTax/Forms.asp](http://www.cityofflint.com/IncomeTax/Forms.asp).  
Mail all tax correspondence to: City of Flint Income Tax Office, P.O. Box 529, Eaton Rapids, MI 48502.

**Failure to attach documentation or attaching incorrect or incomplete documentation will delay processing of the return or result in corrections being made to the return.**

**WHO MUST FILE A RETURN**

If you had Flint taxable income greater than the total of your personal and dependency exemptions, you must file a tax return — even if you did not file a federal tax return. See Exemptions Schedule for more information on your allowable exemptions. **You are required to file a tax return and pay tax even if your employer did not withhold Flint tax from your paycheck.** You will be required to make estimated income tax payments if you work for an employer not withholding Flint tax from your 2014 wages.

**ESTIMATED TAX PAYMENTS**

When your total income tax is greater than the amount of tax withheld plus other credits by \$100 or more, you may be required to make quarterly estimated tax payments. File Form F-1040ES (available on the website) by April 30 of the tax year and pay at least one-fourth (¼) of the estimated tax. The remaining estimated tax is due in three equal payments on June 30 and September 30 of the tax year and January 31 of the following year. Adjust the remaining quarterly payments if your income increases or decreases during the year.

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

If you have made estimated tax payments and do not owe more tax for the year, you still must file a tax return.

**DUE DATE AND EXTENSIONS**

Returns are due on or before April 30, 2014. If a due date falls on a weekend or holiday, the due date becomes the next business day.

The due date of the annual income tax return may be extended for a period not to exceed six months. To apply for an extension, file Form F-4868, Application for Automatic Extension of Time to File an Individual Income Tax Return. Applying for a federal extension does not satisfy the requirement for filing a Flint extension. Application for an extension must be made and the tentative tax due must be paid (MCL 141.664). Filing an extension with payment is not a substitute for making estimated tax payments. **An extension does not extend the time for paying the tax due.**

When an extension form is filed and the balance due is paid, it may be assumed that the extension is automatically granted unless otherwise notified. Interest and penalty is charged 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 is able to show that the failure to pay on time was due to reasonable cause.

**AMENDED RETURNS**

File amended returns using the F-1040. Clearly mark **AMENDED** at the top of the return. If a change on your federal return affects Flint taxable income, you must file an amended return within 90 days of the change and pay the tax due. An adjustment must be made for tax paid or refunds received from the original return. Write in the tax paid or refunds received to the left of the box on page 2, Payments and Credits schedule, line 4; Include the tax paid and subtract refunds from the original return when totaling amended return payments and credits. All schedules supporting the changes should accompany the filing. Every change must be explained. Mail amended returns to: Flint Income Tax Dept, PO Box 529, Eaton Rapids, MI 48827-0529.

**CHARGES FOR LATE PAYMENTS**

All taxes remaining unpaid after the due date are subject interest at the rate of 1% above the adjusted prime rate on an annual basis and to penalty at a rate of 1% per month, not to exceed a total penalty of 25% of the tax. The minimum charge for interest and penalty is \$2.00.

**DISCLAIMER**

These instructions are interpretations of the Flint Income Tax Ordinance, MCLA 141.601 et seq. The City of Flint Ordinance will prevail in any disagreement between these instructions and the Ordinance.

**COMPLETING YOUR RETURN****NAME, ADDRESS, SOCIAL SECURITY NUMBER**

- **Always write your social security number(s) on the return.** Your social security number must agree with the SSN on the Form(s) W-2 attached to your return.
- Enter your name and, if a joint return, your spouse's name.
- If the taxpayer or spouse is deceased: attach a copy of federal Form 1310 or a copy of the death certificate; write deceased in the signature area; and enter the date of death in the box on the signature line of return.
- Enter your **current** address under Present home address. If using a PO Box, or an address that is not your legal residence, you must add an attachment that states your actual residence.
- Mark the box to indicate your filing status.

**RESIDENCY STATUS**

Indicate your residency status by marking (X) the proper box.

**Resident** – a person whose domicile (principle residence) was in the City of Flint all year. File as a resident if you were a resident the entire year.

**Nonresident** – a person whose domicile (principle residence) was outside the City of Flint all year. File as a nonresident if you were a nonresident the entire year.

**Part-Year Resident** – a person who changed their domicile (primary residence) during the year from one inside Flint to one outside Flint or vice versa. If you were a resident for only part of 2013, use form F-1040TC to calculate the tax and attach it to the F-1040.

**Married with Different Residency Status.** If you were married in 2013 and had a different residency status from that of your spouse, file separate returns or file a part-year resident return using Form F-1040TC to compute the tax.

**FILING STATUS**

Indicate filing status by marking (X) the proper box. If married filing separately, enter spouse's Social Security number in the spouse's SSN box and enter the spouse's full name in the filing status box.

**INCOME EXEMPT FROM CITY TAX**

Flint does not tax the following types of income:

1. Social security, pensions and annuities (including disability pensions), Individual Retirement Account (IRA) distributions received after reaching age 59½.
2. Proceeds of insurance where the taxpayer paid policy premiums. (Payments from a health and accident policy paid by an employer are taxed the same as under the Internal Revenue Code).
3. Welfare relief, unemployment compensation and supplemental unemployment benefits.
4. Interest from obligations of the United States, the states or subordinate units of government of the states and gains or losses on the sales of obligations of the United States.
5. Military pay of members of the armed forces of the United States, including Reserve and National Guard pay.
6. Michigan Lottery prizes won on or before December 30, 1988. (Michigan lottery prizes won after December 30, 1988 are taxable.)
7. Sub-chapter S corporation distributions.
8. City, state and federal refunds.

**ITEMS NOT DEDUCTIBLE ON THE FLINT RETURN**

Flint does **not** allow deductions for items such as taxes, interest, medical expenses, charitable contributions, casualty and theft losses, etc. In addition, the following federal adjustments are not deductible on the Flint return: student loan interest, Archer MSA deduction, self-employed health insurance deduction, one-half or self employment tax, and penalty for early withdrawal of savings.

**FORM F-1040, PAGE 1, INSTRUCTIONS****TOTAL INCOME AND TAX COMPUTATION**

Round all figures to the nearest dollar and report whole dollar amounts.

**Lines 1 – 16, Columns A & B – Federal Data and Exclusions**

NOTE: Schedules, attachments and other documentation that support tax withheld, exclusions, adjustments or deductions must be provided. Failure to attach or attaching incomplete supporting information will delay processing of your return or result in tax withheld, exclusions, adjustments or deductions being disallowed.

**Lines 1 - 16, Column C – Figure Taxable Income**

Subtract column B from column A and enter difference in column C. Support figures with schedules.

**Line 17 – Total Additions**

Add lines 2 through 16.

**Line 18 – Total Income**

Add lines 1 through 16.

**Line 19 – Total Deductions**

Enter the total deductions from line 7 of Deductions Schedule, page 2.

**Line 20 – Total Income after Deductions**

Subtract line 19 from line 18.

**Line 21 – Exemptions**

Enter the total number of exemptions (page 2, Exemptions Schedule, line 1h) on line 21a, multiply line 21a by \$600.00 and enter the product on line 21b.

**Line 22 – Total Income Subject to Tax**

Subtract line 21b from line 20. If result is less than zero, enter zero.

**Line 23 – Tax**

Multiply line 22 by the appropriate tax rate to compute tax liability, and enter it on line 23b. (The resident tax rate is 1%. The nonresident rate

is 0.5%.) If you were a part-year resident using Form F-1040TC to compute your tax, mark (X) line 23a and attach Form F-1040TC to your return.

#### Line 24a – Flint Tax Withheld by Employers.

The Flint tax withheld by each of your employers is to be reported on page 2 on the Excludible Wages and City Tax Withheld Schedule. Total Flint tax withheld, line 11 of this schedule, is reported on line 24a. The Form W-2 (Wage and Tax Statement) you received from each employer shows the tax withheld in box 19 and the locality name in box 20.

**You must attach a copy of each Form W-2 showing the amount of FLINT tax withheld and the locality name as Flint (or an equivalent indicating the tax was withheld for Flint).** Credit for Flint tax withheld will not be allowed without a supporting Form W-2.

#### Line 24b – Other Tax Payments

Enter the total of the following: estimated tax paid, credit forward from past tax year, tax paid with an extension, tax paid on your behalf by a partnership and any credit for tax paid by a tax option corporation.

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

#### Line 24c – Tax Credit for Tax Paid to Another City (Residents only)

Enter on line 24c the credit for income taxes paid to another city. If you had income subject to tax in another city while you were a resident of Flint, you may claim this credit. The credit IS NOT NECESSARILY the tax paid to the other city. This credit must be based on income taxable by both cities, and the credit may not exceed the tax that a nonresident of Flint would pay on the same income. Base the credit on the amount actually paid to another city, not the amount withheld. **You must attach a copy of the income tax return filed with the other city to receive this credit.**

#### Line 24d – Total Payments and Credits

Add lines 24a through 24c. Enter the total on line 24d.

**Line 25 – Interest and Penalty for Failure to Make Estimated Tax Payments; Underpayment of Estimated tax; or Late Payment of Tax** Nonpayment or underpayment of estimated income tax and late payment of tax is subject to interest and penalty. You may calculate the amounts and enter interest on line 25a, penalty on 25b, and the total interest and penalty on line 25c or the city may calculate and assess it. Calculate estimated tax interest and penalty using Form F-2210.

#### TAX DUE OR REFUND

#### Line 26 – Tax Due and Payment of Tax

If the tax on line 23b plus the interest and penalty on line 25c exceeds the total Payments and Credits on line 24d, enter the difference, the tax due, on line 26, otherwise leave blank. The tax due must be paid with the return when filed. The due date for the return is April 30, 2014.

**Pay by Check or Money Order.** Make the check or money order payable to the CITY OF FLINT, place the check or money order in front of page 1 of the tax form and mail the return with the payment to: Flint Income Tax Department, PO Box 2055, Flint, MI 48501-2055. Do not send cash for your tax payment. The tax is due at the time of filing the return.

#### Line 27 – Overpayment

If the total payments and credits on line 24d exceed the tax on line 23b plus the interest and penalty on line 25c, enter the difference, the overpayment, on line 27, otherwise leave blank. Use lines 28 through 31 to indicate what you want done with the overpayment. You must file the return even if there is no tax due, no overpayment or only a small overpayment.

#### Line 28 – Donations

You may donate your overpayment, or a part of it, to the Flint Indigent Water Fund (line 28a) Enter the amount of your donation on line 28a and enter the total on line 28d.

#### Line 29 – Credit Forward

Enter on line 29 the amount of overpayment to credit to the next year.

#### Line 30 – Refund

Enter on Line 30 the amount of the overpayment to be refunded.

**Please allow 45 DAYS before calling about a refund.** You may choose to receive the refund as a paper check or a direct bank deposit.

**Refund Check.** If you want your refund issued as a paper check, do not complete line 31 and a check will be issued for the amount on line 30.

**Direct Deposit Refund.** To have your refund deposited directly into your bank account, complete line 31. On line 31a, mark (X) the box "Refund (direct deposit)" and enter the bank routing number on line 31c; the bank account number on line 31d; and the account type on line 31e.

## FORM F-1040, PAGE 2 INSTRUCTIONS

### EXEMPTIONS SCHEDULE

Complete the Exemptions Schedule to report and claim the number of personal and dependency exemptions allowed. **You may claim an exemption even if someone else claims you as a dependent on their return.**

**Lines 1a - 1c – You and Spouse.** Enter your date of birth and mark (X) the exemption boxes that apply to you. If filing jointly, complete line 1b for spouse. If you are age sixty-five or older or you are blind, you get an additional exemption. Mark (X) the boxes that apply, and enter on line 1e the total number of exemption boxes marked.

**Lines 1d – Dependents.** Determine dependents using the same rules as on the federal return. If you cannot claim a dependent on the federal return, you cannot claim them on a Flint return. Enter the names of your dependent children that live with you, then the names of other dependents and their relationship to you. Provide dependents' Social Security numbers and dates of birth. Enter totals on 1f and 1g.

**Lines 1e - 1h – Total Exemptions.** Add the amounts on 1e, 1f and 1g; enter the total on line 1h; and also enter the total on page 1, line 21a.

### EXCLUDED WAGES AND TAX WITHHELD SCHEDULE

Complete columns A through F for each employer or other source of wages. In Column A enter T for taxpayer's of S for spouse's employer. In column B enter the social security number from the employer's Form W-2, box a. In column C enter the employer's ID number from the employer's Form W-2, box b. If there are no excludible wages from an employer enter a zero (0) in Column D otherwise enter the excluded wages as reported on the Wages and Excludible Wages Schedule (Attachment 2). Complete columns E and F to report Flint income tax withheld by the employer or other source of wages. If no Flint tax was withheld, leave columns E and F blank.

The Wages and Excludible Wages Schedule (Attachment 2) must also be completed. The total wages reported on The Wages and Excludible Wages Schedule must equal the wages reported on page 1, line 1, column A and the total excluded wages on this schedule must equal the amount in the Excluded Wages and Tax withheld Schedule column d, line 11.

### DEDUCTIONS SCHEDULE

You may deduct amounts that directly relate to income that is taxable by Flint, prorating where necessary. Allowable deductions include the following line number items:

#### Line 1 – Individual Retirement Account (IRA) Contributions

Contributions to an IRA are deductible to the same extent deductible under the Internal Revenue Code. **Attach page 1 of federal return and evidence of contribution**, which includes, but is not limited to, one of the following: a copy of receipt for IRA contribution, a copy of federal Form 5498, a copy of a cancelled check that clearly indicates it is for an IRA contribution. ROTH IRA contributions are **not** deductible.

#### Line 2 – Self-Employed SEP, SIMPLE and Qualified Plans

Self-employed SEP, SIMPLE and qualified retirement plan deductions may be entered on page 2, Deductions schedule, line 2.

#### Line 3 – Employee Business Expenses

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

#### BUSINESS EXPENSES ARE LIMITED TO THE FOLLOWING:

- Expenses of transportation, but not to and from work.
- Expenses of travel, meals and lodging while away from home overnight on business for an employer.
- Expenses incurred as an "outside salesperson" away from the employer's place of business. This does not include driver-salesperson whose primary duty is service and delivery.
- Expenses reimbursed by employer from an expense account or other arrangement if included in gross earnings.

**NOTE: Business expenses claimed on line 4 of federal Form 2106 are not allowed unless taxpayer qualifies as an outside salesperson.**

**Complete the Employee Business Expense Deduction worksheet, Form F-2106, to support the claimed Employee Business Expense deduction.**

#### Line 4 – Moving Expenses

Moving expenses for moving into the Flint area are deductible to the same extent deductible under the Internal Revenue Code. Moving must be related to starting work in a new location. **Attach a copy of Moving**

**Expense Deduction Worksheet, Form F-3903, to support the claimed moving expense deduction.****Line 5 – Alimony Paid**

Separate maintenance payments, alimony, and principal sums payable in installments (to the extent includable in the spouse's or former spouse's adjusted gross income under the federal Internal Revenue Code) and deducted on the federal return are deductible. Child support is not deductible. **Attach a copy of federal return, page 1.**

**NOTE: The above deductions are limited to the amount claimed on your federal return, except meals. The deductions are limited by the extent they apply to income taxable under the Flint Income Tax Ordinance. Part-year residents must allocate deductions the same way they allocate income.**

**Line 6 – Renaissance Zone**

The Renaissance Zone deduction may be claimed by: a qualified resident domiciled in a Renaissance Zone; an individual with income from rental real estate located in a Renaissance Zone; and an individual proprietor or a partner in a partnership that has business activity within a Renaissance Zone. Individuals who qualify for the deduction **must attach Schedule RZ of F-1040** to their return to claim the deduction. Residents are not qualified to claim the deduction until they have been domiciled in a Renaissance Zone for 183 consecutive days. Individuals are not qualified to claim the Renaissance Zone deduction if they are delinquent for any Michigan or Flint taxes. A Flint

income tax return must be filed to qualify and claim this deduction. Schedule RZ is available at [www.cityofflint.com](http://www.cityofflint.com), under Income Tax Department.

**Line 7 – Total Deductions**

Add lines 1 through 6. Enter the total on line 7 and on page 1, line 19.

**ADDRESS SCHEDULE**

Every taxpayer must complete the Address schedule. Start by listing the address used on last year's return. If this address is the same as listed on page 1, write "Same." If no 2012 return was filed provide reason none was filed. Complete the schedule by listing the addresses of the other principal residences (domiciles) occupied during 2013. Mark whether the address was for the taxpayer (T), spouse (S) or both (B) and enter the beginning and ending dates of residence at each.

**THIRD-PARTY DESIGNEE**

To authorize another person to discuss the tax return information with the Income Tax Department, mark (X) the "Yes" box and enter the person's name, phone number and any five digits as their personal identification number (PIN). To designate the tax preparer, enter "Preparer."

**SIGN THE RETURN**

You must sign and date the return. If filing a joint return, both spouses must sign and date the return. If someone else prepared the return, they must sign it and provide their address and telephone number.

**PART-YEAR RESIDENTS**

If you had income taxable as a resident and as a nonresident during the year, you must file as a part-year resident. Part-year residents compute the amount of their tax on Schedule TC. Complete the form using the instructions on the Schedule TC and the resident and nonresident Instructions.

Income is allocated according to the residency status for each item of income. Use the Wages and Excludible Wages Schedule (Attachment 2) to report wages from all employers. If taxpayer or spouse worked both in and outside of Flint for any employer when a nonresident during the year, use the Part-year Resident Wage allocation instructions for residents and nonresidents as a guide to allocate wages. Use the Excluded Wages and Tax Withheld Schedule on page 2 to report excluded wages and Flint tax withheld.

Schedule TC is available on the Flint website: [www.cityofflint.com/IncomeTax/Forms.asp](http://www.cityofflint.com/IncomeTax/Forms.asp). Call (810) 766-7015 to have a form mailed to you.

**Sch. TC, Line 20a – Losses transferred between columns C and D**

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 against income 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 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.

**RESIDENTS****Line 1 – Wages, Salaries, Tips, Etc.**

**The front page of the federal tax return must be attached to all resident tax returns. All W-2 forms showing wages and Flint tax withheld must be attached to page 1 of the return.**

Complete the Wages and Excludible Wages Schedule to report all wages and excludible wages. The total wages from line 22 of this schedule should equal the wages reported on Form F-1040, page 1, line 1, column A, and the wages reported on your federal tax return, Form 1040, Form 1040A or Form 1040EZ.

A resident is taxed on **ALL** earnings, including salary, bonus, separation, and incentive payments, tips, commissions and other compensation for services rendered—**no matter where earned**. Example: Taxpayer lives in the City of Flint but works in Lansing and receives a paycheck from the home office in New York City: 100% of this compensation is taxable.

If your employer did not withhold Flint tax from your paycheck, you are still required to file and pay tax on those wages at the resident tax rate. *You will also be required to make estimated tax payments if you employer does not withhold Flint tax for you in 2014.*

Report on line 1, column B, the total excluded wages. All nontaxable wages must be documented on the Wages and Excludible Wages Schedule and listed by employer on the Excluded Wages and Tax Withheld Schedule on page 2. A resident's wages are generally not excludible. An example of excludible (nontaxable) resident wages is military pay.

**Line 2 – Interest**

Interest is taxable the same as on the federal return except for interest on U.S. Bonds, Treasury Bills and notes which may be excluded.

Report the amount of taxable interest income from federal 1040, on line 2, column A. Report on line 2, column B, interest from U.S. Bonds and Treasury Bills and notes; document this excluded interest on the Excludible Interest Income schedule. S corporation flow through interest income is taxable unless from a federal government obligation.

**Line 3 – Dividends**

Dividends are taxable. Report on line 3, column A, the total amount of dividend income from the federal return. Report on line 3, column B, excludible dividends from U.S. Bonds, Treasury Bills and notes, and document on the Excludible Dividend Income schedule. S corporation flow through dividend income is taxable unless from a federal government obligation.

**Line 4 – Taxable Refunds, Credits or Offsets**

NOT TAXABLE. Exclude all. No explanation needed.

**Line 5 – Alimony Received**

Alimony received is taxable. Report on line 5, columns A and C, the amount of alimony received as reported on the federal return.

**Line 6 – Business Income**

All self-employment income is taxable regardless of where the business is located. Report on line 6, columns A and C, the total business income from the federal return. **Attach a complete copy of federal Schedule C.** Federal rules concerning passive losses are applicable to losses deducted on a Flint return.

**Line 7 – Capital Gain or (Loss)**

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

- 1 Capital gains on sales of obligations of the United States and subordinate units of government.
- 2 The portion of the capital gain or loss on property purchased prior to the inception of the Flint income tax ordinance that is attributed to the time before inception ordinance.
- 3 Capital loss carryovers that originated prior to the taxpayer becoming a resident of Flint are not deductible.

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

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

Flow through income or loss from an S corporation reported on federal Sch. D is taxable. **Attach copies of federal Sch. K-1 (Form 1120S).**

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

Excluded capital gains must be explained by completing and attaching the Exclusions and Adjustments to Capital Gains or (Losses) schedule.

**Line 8 – Other Gains or (Losses)**

Other gains or losses are taxable to the extent that they are taxable on the federal 1040. Other gains and losses realized while a resident are taxable regardless of where the property is located, except the portion of the gain or loss on property purchased prior to the inception of the Flint Income Tax Ordinance.

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

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

Flow through income or loss from an S corporation reported on federal Form 4797 of a resident is taxable. **Attach copies of federal Schedule K-1 (Form 1120S).**

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

**Line 9 – IRA Distributions**

In column A enter the IRA distributions reported on federal Form 1040 or Form 1040A. Premature IRA distributions (Form 1099-R, box 7, distribution code 1) and IRA distributions made to a decedent's beneficiary other than the decedent's spouse (Form 1099-R, box 7, distribution code 4) are **taxable**.

Exclude in column B, IRA distributions qualifying as retirement benefits: IRA distributions received after age 59½ or described by Section 72(t) (2)(A)(iv) of the IRC and all other excludible IRA distributions. The Exclusions and Adjustments to IRA Distributions schedule is used to document excluded IRA distributions.

The conversion of a traditional IRA to a ROTH IRA is taxable to a resident (Form 1099-R, box 7, Distribution Code, G) unless the individual making the conversion is 59 ½ years old or older at the time of the conversion distribution.

**Line 10 – Taxable Pension Distributions**

Enter on line 10, column A, pension and annuities reported on federal Form 1040 or Form 1040A. Excluded pension and retirement benefits

are reported on line 10, column B and explained on the Exclusions and Adjustments to Pension Distributions schedule.

Pension and retirement benefits from the following are **not** taxable:

1. Pension plans that define eligibility for retirement and set contribution and benefit amounts in advance;
2. Qualified retirement plans for the self-employed; Benefits from any of the previous plans received on account of disability or as a surviving spouse if the decedent qualified for the exclusion at the time of death;
3. Distributions from a 401(k) or 403(b) plan attributable to employer contributions or attributable to employee contributions to the extent they result in matching contributions by the employer;
4. Benefits paid to an individual from a retirement annuity policy that has been annuitized and paid over the life of the individual.

Pension and retirement benefits from the following **are** taxable:

1. Premature pension plan distributions (those received prior to qualifying for retirement);
2. Amounts received from deferred compensation plans that let the employee set the amount to be put aside and do not set retirement age or requirements for years of service. These plans include, but are not limited to, plans under IRC Sections 401(k), 457 and 403(b):
  - Amounts received before the recipient could retire under the plan provisions, including amounts paid on separation, withdrawal or discontinuance of the plan;
  - Amounts received as early retirement incentives, unless the incentives were paid from a pension trust;
3. Benefits paid from a retirement annuity policy other than annuitized benefits paid over the life of the individual are taxable to the same extent taxable under the Internal Revenue Code.

Report taxable pension and retirement income on line 10, column C.

**Line 11 – Rental Real Estate, Royalties, S Corporations, Partnerships, Royalties, Estates, Trust, Etc.**

All income reported on federal Schedule E is taxable. A resident's share of an S corporation's flow through income is taxable to the same extent and on the same basis the income is taxable under the Internal Revenue Code. Report this income on line 11, columns A and C.

**Line 12 – Reserved – Not used**

**Line 13 – Farm Income or (Loss)**

Profit or loss from the operation of a farm is taxable as reported on the federal return regardless of where the farm is located. There are no exclusions. **Attach a complete copy of federal Schedule F.**

**Line 14 – Unemployment Compensation**

NOT TAXABLE. Exclude all. No explanation needed.

**Line 15 – Social Security Benefits**

NOT TAXABLE. Exclude all. No explanation needed.

**Line 16 – Other Income**

Other income reported on the resident's federal return is taxable except for income from recoveries related to federal itemized deductions from prior tax years. Report on this line a net operating loss carryover from the previous tax year. Report exclusions and adjustments on p. 2, using the Exclusions and Adjustments to Other Income schedule.

**Line 17 – Reserved – Not used**

**Line 18 – Total Income**

Add lines 1 through 16 of each column and enter amounts on line 18.

**Line 19 – Deductions**

Enter amount from Deductions schedule, page 2, line 7.

**NONRESIDENTS**

**NONRESIDENT INCOME SUBJECT TO TAX:**

1. Compensation for work done or services performed in Flint, which includes, but is not limited to, the following: salaries, wages, bonuses, commissions, fees, tips, incentive payments, severance pay, vacation pay and sick pay.
2. Net profits from the operation of an unincorporated business, profession or other activity attributable to business activity conducted in Flint, whether or not such business is located in Flint. This includes business interest income from business activity in Flint.
3. Gains or losses from the sale or exchange of real or tangible personal property located in Flint.

4. Net profits from the rental of real or tangible personal property located in Flint.
5. Premature distributions from an Individual Retirement Account (IRA) where a deduction was claimed on a current or previous year's Flint income tax return.
6. Premature distributions from a pension plan attributable to work performed in Flint.
7. Deferred compensation earned in Flint.

**Line 1 – Wages, Salaries, Tips, Etc.**

All wages of a nonresident are to be reported on the Wages and Excludible Wages Schedule. The total wages from line 15 of this schedule

is the amount reported on Form F-1040, page 1, line 1, column A. The total wages should be the same as the wages reported on your federal tax return (Form 1040, Form 1040A or Form 1040EZ).

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

Report on page 1, line 1, column B, the total excluded wages from Line 16 of the Wages, Excludible Wages and City Tax Withheld schedule.

All excluded wages must be documented on the Wages and Excludible Wages Schedule and listed, by employer, on the Excluded Wages and Tax Withheld Schedule on Form F-1040, page 2. On the Wages and Excludible Wages schedule, line 7, list the address of the work station where you performed the work for the employer and on line 19, enter the reason the wages are excludible.

**Do not use box 18 of W-2 form to report taxable wages or to allocate wages, use all wages reported on your federal return as the allocation basis.** A separate wage allocation must be completed for each employer. Wages are normally allocated using the actual number of days or hours worked in and outside of Flint during the tax year for an employer. Vacation time, sick time and holidays are not included in total days worked in arriving at the wage allocation percentage. Vacation pay, holiday pay, sick pay, bonuses, severance pay, etc. are taxable to same extent as normal earnings.

**100% Earned in Flint.** All wages, salaries, tips, sick pay, bonuses, deferred compensation, severance pay, and other compensation (Form W-2, boxes 1 and 8) is taxable to nonresidents who worked 100% of the time in Flint.

**Wage Allocation.** Nonresidents who performed only part of their services for an employer in the Flint must allocate their wages. Use the Nonresident and Part-Year Resident Wage Allocation section of the Wages and Excludible Wages Schedule.

**Wage Allocations on Commissions, Etc.** A nonresident salesperson paid on a commission basis or other results achieved should allocate wages based on commissions received or other results achieved attributable to efforts expended in Flint. A nonresident insurance salesperson paid sales commissions and renewal commissions should allocate compensation on the following basis: Allocate commissions from life, health, accident and vehicle (auto) insurance based on the location (residence) of the purchaser. Allocate commissions from group insurance based on the location of the group. Allocate commissions from fire and casualty insurance based on the location of the risk insured.

**Line 2 – Interest**

Non-business interest income of a nonresident is not taxable. Exclude all non-business interest income. No explanation needed.

Interest income that is business income from business activity in Flint is taxable and must be reported. Attach a schedule showing source and computation of taxable and nontaxable interest income.

**Line 3 – Dividends**

NOT TAXABLE. Exclude all dividend income. No explanation needed.

**Line 4 – Taxable Refunds, Credits or Offsets**

NOT TAXABLE. Exclude all. No explanation needed.

**Line 5 – Alimony Received**

NOT TAXABLE. Exclude all. No explanation needed.

**Line 6 – Profit or (Loss) from a Business, Etc.**

Profit or loss from the operation of a business or profession is taxable to the extent it results from work done, services rendered or other business activities conducted in Flint. Report on page 1, line 6, column A, business income reported taxable on your federal return.

The Exclusions and Adjustments to Business Income schedule is used to exclude business income. The total excluded business income from line 5 of this schedule is also entered on page 1, line 6, column B. If a business operates both in and outside of Flint, the taxable profit or loss is determined using the three factor Business Allocation Formula.

Where no work is done, services rendered or other business activity is conducted in Flint, the profit or loss is entirely excluded. Complete the Exclusions and Adjustments to Business Income schedule to exclude profit or loss from the operation of a business.

A Flint net operating loss carryover from the previous tax year is reported on page 1, line 16, column C. See instructions for line 16.

**Line 7 – Capital Gains or (Losses)**

Capital gains or losses of a nonresident are included in taxable income to the extent the gains or losses are from property located in Flint. Capital losses from property located in Flint are allowed to the same extent they are allowed under the Internal Revenue Code. Unused capital losses may be carried over to future tax years. The capital loss carryover for Flint may be different than the carryover for federal income tax purposes.

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

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

Use the Exclusions and Adjustments to Capital Gains or (Losses) schedule to compute exclusions and adjustments to capital gains. **NOTE:** A common error on a nonresident return is failure to complete the Exclusions and Adjustments schedule to exclude the capital loss carryover reported on the taxpayer's federal income tax return.

**Line 8 – Other Gains or (Losses)**

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

Flow through income or loss from an S corporation reported on federal Form 4797 is excluded on the Exclusions and Adjustments to Other Gains and (Losses) schedule. **Attach copies of federal Schedule K-1 (Form 1120S).**

Nonresidents reporting other gains and losses **must attach a copy of federal Form 4797.** Use the Exclusions and Adjustments to Other Gains and Losses schedule to compute exclusions and adjustments to other gains and losses reported on the federal income tax return. On line 4 of the schedule enter the total excluded other gains or losses and also enter this total on page 1, line 8, column B.

**Line 9 – IRA Distributions**

That portion of a premature IRA distribution that was deducted from Flint taxable income in the current or a prior tax year (reported on Form 1099-R, box 7, distribution code 1) are taxable to a nonresident. IRA distributions received after age 59 ½ or described by Section 72(t)(2)(A)(iv) of the IRC are not taxable.

**Line 10 – Taxable Pension Distributions**

Premature pension plan distributions (those received by a nonresident prior to qualifying for retirement) are taxable to the same extent the normal wages from the employer are taxable.

A nonresident remaining employed by the particular employer in Flint may not exclude amounts received from deferred compensation plans that let the employee set the amount to be put aside and do not set retirement age or requirements for years of service. These plans include, but are not limited to, plans under Sections 401(k), 457 and 403(b) of the Internal Revenue Code (IRC): Amounts received before the recipient could retire under the plan provisions, including amounts paid on separation, withdrawal or discontinuance of the plan. Amounts received as early retirement incentives, unless the incentives were paid from a pension trust. See Line 10 under "Residents" for additional information on nontaxable pension and retirement benefits.

Excludible pension distributions are listed on the Exclusions and Adjustments to Pension Income schedule. Enter the total excluded pension distributions on the last line of the schedule and also enter the amount on page 1, line 10, column B.

**Line 11 – Rental Real Estate, Royalties, Partnerships, S Corporations, Estates, Trusts, Etc.**

All income reported on the federal Schedule E that comes from business activity in Flint or property located in Flint is taxable to nonresidents. When an estate or trust has taxable income in Flint, the estate or trust must file a return and pay tax on distributions to nonresidents and on undistributed taxable income.

The following income reported on federal Schedule E is excludable: income from business activity or property outside Flint; S corporation flow through income or loss reported on Schedule E; and income from estates and trusts.

Explain all exclusions on the Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc. schedule. On line 6 of this schedule enter the total exclusions and adjustments; enter also on page 1, line 11, column C.

**Line 12 – Reserved – Not used**

**Line 13 – Farm Income or (Loss)**

A nonresident's profit or loss from a farm are included in Flint income to the extent the profit or loss results from work done, services rendered or other activities conducted in Flint. The portion of the profit or loss reported on the Flint return is determined by use of the three factor Farm Allocation Percentage formula. Where no work is done, services rendered or other

## 2013 FLINT FORM F-1040 INSTRUCTIONS FOR RESIDENTS, NONRESIDENTS AND PART-YEAR RESIDENTS

business activity is conducted in Flint, the entire farm profit or loss is excluded, using the Exclusions and Adjustments to Farm Income schedule. Sales of crops at a produce stand or the farmer's market located in Flint is business activity in Flint and subjects the farm to Flint income tax.

### Line 14 – Unemployment Compensation

NOT TAXABLE. Exclude all. No explanation needed.

### Line 15 – Social Security Benefits

NOT TAXABLE. Exclude all. No explanation needed.

### Line 16 – Other Income

Other income is taxable if it is from work performed or other activities conducted in Flint. Use the Exclusions and Adjustments to Other Income schedule to document exclusions and adjustments. Report on this line a Flint-related net operating loss carryover from the previous tax year.

### Line 17 – Reserved – Not used

### Line 18 – Total Income

Add lines 1 through 16 of each column and enter amounts on line 18.

### Line 19 – Total Deductions

Enter amount from Deductions schedule, page 2, line 7. A nonresident's deductions are limited by the extent they relate to income taxable under the Flint Income Tax Ordinance. Nonresidents must allocate deductions the same way related income is allocated. See Deductions schedule (page 2 instructions) for a list of allowable deductions.

## 2013 TAX FORMS INCLUDED IN THIS FORMS AND INSTRUCTIONS BOOKLET

Form F-1040, page 1

Form F-1040, page 2

The forms in this booklet are those used by most taxpayers. Additional forms may be needed to support a claimed exclusion or deduction and may be downloaded from the city's website:

[www.cityofflint.com/IncomeTax/Forms.asp](http://www.cityofflint.com/IncomeTax/Forms.asp).

The attachment number of a form, schedule or worksheet indicates the assembly order of documents behind Form F-1040, page 2. Only attach the pages containing the schedules or worksheets needed to support a claimed exclusion, adjustment, deduction or credit.

If claiming any of the following on your Flint income tax return, attach the related schedule or worksheet explaining the claimed exclusion, adjustment, deduction or credit:

- An exclusion or adjustment to federal income in column B, Form F-1040;
- A deduction on Form F-1040, page 2, Deductions Schedule;
- A payment of tax other than tax withheld on Form F-1040, page 2, Payments and Credits Schedule, line 2; or
- A credit for tax paid to another city withheld on Form F-1040, page 2, Payments and Credits Schedule, line 3.

Wages, Excludible Wages and City Tax Withheld – Attachment 2

Excludible Interest Income – Attachment 3

Excludible Dividend Income – Attachment 4

Exclusions and Adjustments to Business Income – Attachment 5

Exclusions and Adjustments to Other Income – Attachment 13

IRA Deduction Worksheet – Attachment 14

Tax payments other than tax withheld – Attachment 20

Credit for Tax Paid to Another City – Attachment 21

## 2013 TAX FORMS AVAILABLE ON THE CITY'S WEBSITE

### WWW.CITYOFFLINT.COM/INCOMETAX/FORMS.ASP

All tax forms listed above

Schedule TC, Part-Year Resident Tax Calculation – Attachment 1

Part-Year Resident Wage Allocation Worksheet – Attachment 2-1

Exclusions and Adjustments to Capital Gains or (Losses) – Attachment 6

Exclusions and Adjustments to Other Gains or (Losses) – Attachment 7

Exclusions and Adjustments to IRA Distributions – Attachment 8

Exclusions and Adjustments to Pensions and Annuities – Attachment 9

Exclusions and Adjustments to Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Attachment 10

Exclusions and Adjustments to Farm Income or (Loss) – Attachment 12

Self-Employed, SEP, Simple and Qualified Plan Deduction Worksheet – Attachment 15

Employee Business Expense Deduction Worksheet – Attachment 16

Moving Expense Deduction Worksheet – Attachment 17

Alimony Paid Deduction Worksheet – Attachment 18

Renaissance Zone Deduction, Schedule RZ – Attachment 19

Application for Automatic Extension of Time to File

Form F-2210 – Underpayment of Estimated Tax by Individuals

Form F-4868 – Application for Automatic Extension of Time to File an Income Tax Return

Form F-4868-EFT – Application for Automatic Extension of Time to File an Income Tax Return with EFT Payment

Form F-1040PV – Income Tax Return Payment Voucher

Form F-1040PV-EFT, Income Tax Return EFT Payment Voucher

Power of Attorney Authorization

## 2014 ESTIMATED INCOME TAX PAYMENT VOUCHERS AVAILABLE ON THE WEBSITE:

### WWW.CITYOFFLINT.COM/INCOMETAX/FORMS.ASP

Form F-1040ES – 1<sup>st</sup> Quarter Estimated Income Tax Payment Voucher

Form F-1040ES – 2<sup>nd</sup> Quarter Estimated Income Tax Payment Voucher

Form F-1040ES – 3<sup>rd</sup> Quarter Estimated Income Tax Payment Voucher

Form F-1040ES – 4<sup>th</sup> Quarter Estimated Income Tax Payment Voucher

Form F-1040ES-EFT – all 4 quarters on one page

Form F-1040ES-EFT – 1<sup>st</sup> Quarter Estimated Income Tax EFT Payment Voucher

Form F-1040ES-EFT – 2<sup>nd</sup> Quarter Estimated Income Tax EFT Payment Voucher

Form F-1040ES-EFT – 3<sup>rd</sup> Quarter Estimated Income Tax EFT Payment Voucher

Form F-1040ES-EFT – 4<sup>th</sup> Quarter Estimated Income Tax EFT Payment Voucher

Revised 11/18/2013

**Flint Income Tax 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 Flint 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 tax credit.

Income Items	Form F-1040 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. - F-1040, page 1, line 1, columns A & B, Excludible Wages and Tax Withheld Schedule - F-1040, page 2
Taxable interest	Page 1, Line 2	1040 line 8a	1040A line 8a	1040EZ line 2	Excludible Interest Income - F-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 - F-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) - F-1040, page 1, line 6, col. 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) - F-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) - F-1040, page 1, line 8, col. B
Taxable IRA distributions	Page 1, Line 9	1040 line 15b	1040A line 11b	No Federal Line	Exclusions and Adjustments to IRA Distributions - F-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 - F-1040, page 1, line 10, col. B
Rental real estate, royalties, partner-ships, S corporations	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. - F-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 - F-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) - F-1040, page 1, line 13, col. 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 - F-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	Form F-1040 Line Numbers	Form 1040 Line Numbers	Form 1040A Line Numbers	Form 1040EZ Line Numbers	Common Form Deductions Schedules and Worksheets
IRA deduction	Page 2, Deductions Schedule, Line 1	Form 1040 line 32	Form 1040A line 17	No Federal Line	IRA Deduction Worksheet - F-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 - F-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 F-2106, Employee Business Expense Deduction Worksheet - F-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 F-3903, Moving Expense Deduction Worksheet - F-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 - F-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 F-1040, page 2, Deductions Schedule, line 6
Payments and Credits on City Returns	Form F-1040 Line Numbers	Form 1040 Line Numbers	Form 1040A Line Numbers	Form 1040EZ Line Numbers	Common Form Tax Credit Worksheet
Tax withheld by your employer for the city	Page 1, Payments and Credits, Line	No Federal Line	No Federal Line	No Federal Line	Excludible Wages and City Tax Withheld Schedule (on F-1040, page 2) - F-1040, page 1, Payments and Credits, F-1040, line 24a
Taxes payments other than tax withheld	Page 1, Payments and Credits, Line	No Federal Line	No Federal Line	No Federal Line	Other Tax Payments (Estimated, Extension, Credit Forward, Paid by a Partnership and Credit for Tax Paid by a Tax-Option Corp.) - F-1040, page 1, Payments and Credits, Line
Credit for tax paid to another city	Page 1, Payments and Credits, Line	No Federal Line	No Federal Line	No Federal Line	Credit for Tax Paid to Another City Worksheet - F-1040, page 1, Payments and Credits, Line 24c (Residents only)

INDIVIDUAL RETURN DUE APRIL 30, 2014

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 (mm/dd/yyyy) From _____ To _____	
<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 tax 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.  Spouse's full name if married filing separately _____			

ATTACH COPY OF PAGE 1 OF FEDERAL RETURN	ROUND ALL FIGURES TO NEAREST DOLLAR		Column A	Column B	Column C
	INCOME	(Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)	Federal Return Data	Exclusions/Adjustments	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.	Reserved	12			
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 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 at (tax rate) (Multiply line 22 by Flint resident tax rate of 1% (0.01) or nonresident tax rate of 0.5% (0.005) and enter tax on line 23b, or if using Schedule TC to compute tax, check box 23a and enter tax from Schedule TC, line 23d)	23a		23b	.00
24.	Payments and credits 24a Flint tax withheld .00 24b Other tax payments (est. extension, or fwd, partnership & tax option corp) .00 24c Credit for tax paid to another city .00 24d Total payments & credits .00	24a	24b	24c	24d
25.	Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax 25a Interest .00 25b Penalty .00 25c Total interest & penalty .00	25a	25b	25c	
26.	Amount you owe (Add lines 23b and 25c, and subtract line 24d) MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF FLINT.	26			.00
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 Flint Indigent Water Fund .00 28b Total donations 28c 28d .00	28a	28b	28c	28d
29.	Amount of overpayment credited forward to 2014	29		Amount of credit to 2014 >>	.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)	30		Refund amount >>	.00
31.	Direct deposit refund (Mark (X) box 31a or 31b and complete lines 31c, 31d and 31e)	31a	31b	31c Routing number 31d Account number 31e Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	

ENCLOSE CHECK OR MONEY ORDER

<b>EXEMPTIONS SCHEDULE</b>	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.											
7.											1h. Total exemptions (Add lines 1e, 1f and 1g; enter here and also on page 1, line 21a)
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)		COLUMN E FLINT TAX WITHHELD (Form W-2, box 19)	COLUMN F LOCALITY NAME (Form W-2, box 20)
1.				.00	<b>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.</b>	.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 Flint 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	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)
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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.

<b>SIGN HERE ==&gt;</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		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 software number
					<b>FLT13</b>

Taxpayer's name	Taxpayer's SSN	2013 FLINT	
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**SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - F-1040, PAGE 1, LINES 23a AND 23b** **Attachment 1**

A part-year resident is required to complete and attach this schedule to the Flint return: Revised 11/18/2013

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 Flint
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

<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 Taxable Resident Income	Column D Taxable 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
			Mark if Sch. D not required		
7b	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 (Att. 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. Reserved	12		.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
4. Moving expenses (Into Flint 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 F-1040, page 2, box 1h, on line 21a; multiply line 21a by \$600; and enter the result on line 21b) (If the amount on line 21b exceeds the amount of resident income on line 20c, enter unused portion (line 21b less line 20c) on line 21c)	21a			.00	.00
	21b				
	21c				.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 1.0% (0.01), THE RESIDENT TAX RATE)	23a			.00	
23b. Tax at nonresident rate (MULTIPLY LINE 22b BY 0.5% (0.005), THE NONRESIDENT TAX RATE)	23b				.00
23c. Total tax (Add lines 23a and 23b) (ENTER HERE AND ON FORM F-1040, PAGE 1, LINE 23b, AND PLACE A MARK (X) IN BOX 23a OF FORM F-1040)	23c			.00	

Taxpayer's name	Taxpayer's SSN	<b>2013 FLINT</b>	
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**WAGES AND EXCLUDIBLE WAGES SCHEDULE - F-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 F-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form F-1040, page 1, line 1, column B

<b>WAGES, ETC.</b>	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 Flint	<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				

<b>NONRESIDENT WAGE ALLOCATION</b>	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 Flint 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 Flint 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 Flint 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 of Flint				
13. Actual number of days or hours worked (Line 11 less line 12)				
14. Enter actual number of days or hours worked in Flint				
15. Percentage of days or hours worked in Flint (Line 14 divided by line 13; default is 100%)	%	%	%	%
16. Wages earned in Flint (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)				

<b>EXCLUDIBLE WAGES</b>	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3	Employer (or source) 4
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 Flint				
20. Total excludible wages (Line 17 plus line 18; Enter here and on F-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 F-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 F-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 F-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.**

Taxpayer's name	Taxpayer's SSN	2013 FLINT	
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**EXCLUDIBLE INTEREST INCOME - F-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 - F-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) - F-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 of Flint 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 F-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 FLINT	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)			%

**BUSINESS # 2 DBA**

BUSINESS ALLOCATION FORMULA WORKSHEET	COLUMN 1 EVERYWHERE	COLUMN 2 IN FLINT	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)			%

Taxpayer's name		Taxpayer's SSN	2013 FLINT	
<b>EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAIN OR (LOSS) - F-1040, PAGE 1, LINE 7, COLUMN B</b>				<b>Attachment 6</b>
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 Flint			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 Flint.) (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 Flint capital loss carryover from prior year (The Flint'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, 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 Flint or property sold while a resident of Flint are taxable when reported on federal return.				
Revised 07/17/2013				

<b>EXCLUSIONS AND ADJUSTMENTS TO OTHER GAINS OR (LOSSES) - F-1040, PAGE 1, LINE 8, COLUMN B</b>				<b>Attachment 7</b>
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 Flint			NOT EXCLUDIBLE	.00
2. Portion of other gains or (losses) from property owned prior to effective date of tax for Flint (For residents on all such property; for nonresidents only on property located in Flint.) (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 Flint.)			.00	.00
4. Total excludible other gains and losses (Enter total here and on Form F-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 Flint or property sold while a resident of Flint are taxable when reported on federal return.				
Attach a copy of federal Form 4797 and all supporting schedules to return to explain.				
Revised 07/17/2013				

<b>EXCLUSIONS AND ADJUSTMENTS TO IRA DISTRIBUTIONS - F-1040, PAGE 1, LINE 9, COLUMN B</b>					<b>Attachment 8</b>
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 F-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 F-1040 (for part-year residents, Sch. TC), page 1, line 9, col. B)					.00

<b>EXCLUSIONS AND ADJUSTMENTS TO PENSIONS AND ANNUITIES - F-1040, PAGE 1, LINE 10, COLUMN B</b>						<b>Attachment 9</b>
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 F-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 F-1040 (for part-year residents, Sch. TC), p. 1, l. 10, col. B)						.00

Taxpayer's name	Taxpayer's SSN	2013 FLINT	
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**EXCLUSIONS AND ADJUSTMENTS TO INCOME FROM RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, TRUSTS, ETC. - F-1040, PAGE 1, LINE 11, COLUMN B** **Attachment 10**  
Revised 07/17/2013

Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, trusts, etc.	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Rental income (loss) from real estate located outside of Flint	TAXABLE ON RESIDENT RETURN	.00
2. Royalties	TAXABLE ON RESIDENT RETURN	.00
3. Partnership income (loss) from partnership business activity outside of Flint	TAXABLE ON RESIDENT RETURN	.00
4. Subchapter S corporation income (loss) (See instructions; taxable on Flint and Flint resident returns.)	.00	.00
5. Trust income (loss)	TAXABLE ON RESIDENT RETURN	.00
6. Total adjustments to income from rental real estate, royalties, partnerships, trusts, etc. (Enter here and on Form F-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 - F-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 Flint 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 F-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) - F-1040, PAGE 1, LINE 13, COLUMN B** **Attachment 12**  
Revised 07/17/2013

Nonresidents use this schedule to exclude farm income from outside Flint

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 F-1040, page 1, line 13, column B)	.00

FARM ALLOCATION FORMULA	COLUMN 1 EVERYWHERE	COLUMN 2 IN Flint	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 F-1040, line 16, Other income.

Taxpayer's name	Taxpayer's SSN	2013 FLINT	
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**EXCLUSIONS AND ADJUSTMENTS TO OTHER INCOME - F-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 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 Flint 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 - F-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 Flint 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 Flint IRA deduction must attach this completed worksheet to their Flint return. Revised 07/17/2013

	TAXPAYER		SPOUSE		COLUMN E TOTALS
	COLUMN A EARNED INCOME TAXABLE BY FLINT	COLUMN B EARNED INCOME NOT TAXABLE BY FLINT	COLUMN C EARNED INCOME TAXABLE BY FLINT	COLUMN D EARNED INCOME NOT TAXABLE BY FLINT	
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 Flint is to the individual's total earned income	%		%	Divide individual's earned income taxable by Flint (line 1, column A) by individual's total earned income (the sum of line 1, column A plus column B).	
4. Flint IRA deduction based upon individual's earned income	.00		.00	Taxpayer's or spouse's federal IRA deduction (line 2a) multiplied by Flint earned income percentage (line 3).	
5. Amount individual's federal IRA deduction exceeds individual's earned income taxable by Flint	.00		.00	Taxpayer's or spouse's federal IRA deduction (line 2a) less the individual's earned income taxable by Flint (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 Flint (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 Flint (line 1 of taxpayer's column A) less taxpayer's federal IRA deduction (line 2a of taxpayer's column A).	
7. Flint 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 Flint earned income percentage (line 6), else enter zero.	
8. Flint's IRA deduction	.00		.00	Add individual's (taxpayer or spouse) Flint IRA deduction based upon their own Flint earned income (line 4) and their Flint 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 Flint 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 Flint 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 Flint IRA deduction in column C; enter the nonresident Flint 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 Flint nonresident IRA deduction (Enter total of the taxpayer's (line 8, column A) and spouse's (line 8, column C) Flint IRA deduction here and on Form F-1040, page 2, Deductions schedule, line 1) PART-YEAR RESIDENT: See instructions on the right.			.00		

Taxpayer's name	Taxpayer's SSN	2013 FLINT	
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**SELF-EMPLOYED, SEP, SIMPLE AND QUALIFIED PLANS DEDUCTION WORKSHEET - F-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 2** **Attachment 15**  
Revised 08/21/2013

**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 Flint 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 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.

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 F-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 - F-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 3, Form F-2106** **Attachment 16**  
Revised 09/03/2013

	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	.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 F-1040, page 2, Deductions schedule, line 3)					.00

**Form F-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 2016 are allowed as an expense on the Flint'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.

Taxpayer's name	Taxpayer's SSN	<b>2013 FLINT</b>	
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**MOVING EXPENSE DEDUCTION WORKSHEET - F-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 4** **Attachment 17**  
 F-3903 No deduction is allowed when moving away from Flint Revised 07/17/2013

**RESIDENT:** A resident individual who moved into the Flint may claim the deduction as claimed on federal Form 3903.  
**NONRESIDENT:** A nonresident individual who moved into the area of Flint 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 Flint.  
**PART-YEAR RESIDENT:** An individual who moved to the area of Flint and was temporarily a nonresident working in the Flint 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 Flint.

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 F-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 Flint 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

**ALIMONY PAID DEDUCTION WORKSHEET - F-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 Flint income tax return.  
**NONRESIDENT:** Nonresidents use the nonresident column of this worksheet to calculate their Flint 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 Flint 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 Flint 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 Flint (Form F-1040, page 1, line 18) in resident column and/or nonresident portion in nonresident column. Part-year residents enter total income for Flint 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 Flint 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 Flint 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 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

# INSTRUCTIONS FOR SCHEDULE RZ OF F-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 15<sup>th</sup> 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 Flint income tax return and attach a completed Schedule RZ.

## RENAISSANCE ZONE DEDUCTION DISQUALIFIERS

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

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

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

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

## RESIDENT DOMICILED IN A RENAISSANCE ZONE

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

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

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

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

### INCOME QUALIFIED FOR RENAISSANCE ZONE DEDUCTION

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

## LINE BY LINE INSTRUCTIONS

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

## 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 F-1040, line 18.
- Line 6. Enter the capital gain or loss reported for sale or exchange of property on F-1040, line 7.

- Line 7. Enter all lottery winnings included in the other income reported on F-1040, lines 1 and/or 16.
- Line 8. Enter the total of the deductions claimed on F-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 F-1040, line 7, that occurred after the qualification date listed on line 2 and enter the amount. Attach a schedule showing the computation. The allowable RZ deduction for capital gains may be determined by one of the following methods:
  - A. Adjust the basis for the property to the fair market value on the qualification date (the prior day's closing price for traded securities) and subtract the basis from the sale proceeds; or
  - B. Divide the number of months the property was held since the qualification date by the total number of months the property was held and apply this fraction to the gain reported for the property on the federal income tax return.
- Line 12. Enter lottery winnings from instant games or online games won after the qualification date listed on line 2.
- Line 13. Enter the total of lines 10, 11 and 12.
- Line 14. Enter the Deduction Allowance Factor percentage on line 14a; multiply line 13 by line 14a and enter the result on line 14b; also enter this amount on Form F-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 F-1040, lines 6 and 13.
- Line 17. Enter the net operating loss deduction claimed on F-1040, line 16.
- Line 18. Enter the retirement plan deduction claimed on F-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 Flint. In column 2 enter the average net book value of the real and tangible personal property owned and located in a Flint 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 Flint. In column 2 show the gross annual rent multiplied by 8 for rented real property located in a Flint 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 Flint. In column 2 enter compensation paid to employees for work or services performed within a Flint 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 F-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 Flint RZ.
- Line 24. Enter the income from rental real estate located in a Flint 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 F-1040, page 2, Deduction Schedule, line 6.

Revised: 11/18/2013

Taxpayer's name	Taxpayer's SSN	2013 FLINT	
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**RENAISSANCE ZONE DEDUCTION, SCH RZ - FORM F-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 07/17/2013

**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 (GRT)	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 Flint 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
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, column C		5	.00
6. Capital gains reported on Form F-1040, page 1, line 7, column C		6	.00
7. Lottery winnings included in income reported on Form F-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 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

**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 F-1040, page 1, line 6 or 13, column C	16	.00	.00
17. Net operating loss deduction claimed on Form F-1040, page 1, line 16, column C	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, 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 FLINT	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
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 F-1040, pg. 2, Deduction schedule, line 6.)	26a	%	26b

Taxpayer's name	Taxpayer's SSN	2013 FLINT	
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**OTHER TAX PAYMENTS - F-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 Flint 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 F-1040, Page1, Payments and Credits schedule, line 24b)			.00

**CREDIT FOR TAX PAID TO ANOTHER CITY - F-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 F-1040, Page 1, Payments and Credits schedule, line 24c)		.00

CALCULATION OF CREDIT FOR TAX PAID TO ANOTHER CITY (Residents only) Use a separate calculation worksheet for each city	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 Flint 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 Flint only)** Revised 09/05/2013

The cities of Flint and Flint 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 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
	FLINT			
1. Corporation income tax paid to city by tax option corporation	.00	.00	.00	.00
2. Corporation income tax rate for Flint 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 Flint 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 Flint 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 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 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			

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

Taxpayer Name:   
 Social Security No:   
 File on or Before: 4/30/2014, due date of 2013 return  
 Payment: \$

- Payment Method:
- Make payment by check or money order payable to "City of Flint." DO NOT SEND CASH.
  - Write your Soc. Sec. No., daytime phone number and "2013 F-4868" on check or money order.
  - To pay by credit card or direct debit, see income tax website of the City of Flint.

Address for Payment: City of Flint Income Tax Dept  
 PO Box 529  
 Eaton Rapids, MI 48827-0529

- 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 2013 Form F-1040, page 1, line 23.
  - Line 2: Enter the total payments that you expect to report on your 2013 Form F-1040, 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 Flint 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: 09/03/2013

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

V DETACH HERE V

FLINT

Revised: 09/03/2013

F-4868 Mail To: Flint Income Tax Dept, PO Box 529, Eaton Rapids, MI 48827-0529 **2013 RET REX**  
**APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE AN INDIVIDUAL INCOME TAX RETURN**

NACTP # **FLT13** 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.		(2D Barcode of scan line data)				
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 2013						
			2. Total 2013 payments and credits						
			3. Balance due (Line 1 less line 2)						

**CITY OF FLINT**  
**INCOME TAX DEPARTMENT INSTRUCTIONS**  
**FOR FORM F-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 Flint 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 Flint.
- C. **Where to Send Payments:** The quarterly payments shall be mailed to:  
 Flint Income Tax Department  
 Estimated Payments  
 PO Box 529  
 Eaton Rapids, MI 48827-00529

**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. Blank forms may be downloaded from the Flint under the Income Tax Department. The website address is: [www.cityofflint.com/incometax/forms.asp](http://www.cityofflint.com/incometax/forms.asp).**

**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 Flint)	2.	
3. ESTIMATED TAXABLE INCOME (Line 1 less Line 2)	3.	
4. ESTIMATED TAX Nonresident individuals enter the tax at 0.75% of Line 3. All other taxpayers enter the tax at 1.5% of Line 3.	4.	
5. FLINT 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 F-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 F-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 FLINT 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 Flint; net rental income from property located in Flint; net profits from a business, profession or other activity to the extent that it is from work done, services rendered or activity conducted in Flint; capital gains less capital losses from the sale of real or tangible personal property located in Flint.

**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 Flint.
- 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 Flint 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 of Flint who pay income tax to another municipality on income taxable in Flint 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 Flint 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 Flint.

Revised 11/18/2013

Mail estimated tax forms and payments to:  
Flint Income Tax Department  
Estimated Payments  
PO Box 529  
Eaton Rapids, MI 48827-00529

F-1040ES

FLINT
ESTIMATED INCOME TAX PAYMENT VOUCHER
FIRST QUARTER - PAYMENT DUE APRIL 30, 2014

2014 EST 01Q

Taxpayer Name: [ ]

Social Security No: [ ]

Due on or Before: 04/30/2014, for tax year 2014

Payment: \$ [ ]

- Payment Method:
• Make payment by check or money order payable to "City of Flint." Write your social security number, daytime phone number, and "2014 F-1040ES" on your payment. DO NOT SEND CASH.
• To pay by direct debit to your bank account, use form F-1040ES-EFT.
• To pay by credit card see income tax website of the City of Flint.

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 of Flint Income Tax Dept
Estimated Payments
PO Box 529
Eaton Rapids, MI 48827-0529

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

Revised: 08/29/2013

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

V DETACH HERE V

FLINT

Revised: 08/29/2013

F-1040ES

Mail To: Flint Income Tax Dept, Estimated Payments, PO Box 529, Eaton Rapids, MI 48827-052 2014 EST 01Q

FIRST QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER

NACTP # FLT13 EFIN # [ ]

PAYMENT VOUCHER 1 Due Date: 04/30/2014

Table with 3 columns and 6 rows containing taxpayer information, address, and tax amount.

F-1040ES

**FLINT  
ESTIMATED INCOME TAX PAYMENT VOUCHER  
SECOND QUARTER - PAYMENT DUE JUNE 30, 2014**

2014 EST 02Q

Taxpayer Name:

Social Security No:

Due on or Before: 06/30/2014, for tax year 2014

Payment: \$

- Payment Method:
- Make payment by check or money order payable to "City of Flint." Write your social security number, daytime phone number, and "2014 F-1040ES" on your payment. DO NOT SEND CASH.
  - To pay by direct debit to your bank account, use form F-1040ES-EFT.
  - To pay by credit card see income tax website of the City of Flint.

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 of Flint Income Tax Dept  
Estimated Payments  
PO Box 529  
Eaton Rapids, MI 48827-0529

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

Revised: 08/29/2013

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

V DETACH HERE V

**FLINT**

Revised: 08/29/2013

F-1040ES

Mail To: Flint Income Tax Dept, Estimated Payments, PO Box 529, Eaton Rapids, MI 48827-0529 **2014 EST 02Q**

**SECOND QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER**

NACTP # **FLT13** EFIN #

PAYMENT VOUCHER 2 Due Date: 06/30/2014

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.		(2D Barcode of scan line data)			
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	

F-1040ES

FLINT
ESTIMATED INCOME TAX PAYMENT VOUCHER
THIRD QUARTER - PAYMENT DUE SEPTEMBER 30, 2014

2014 EST 03Q

Taxpayer Name: [ ]

Social Security No: [ ]

Due on or Before: 09/30/2014, for tax year 2014

Payment: \$ [ ]

- Payment Method:
• Make payment by check or money order payable to "City of Flint." Write your social security number, daytime phone number, and "2014 F-1040ES" on your payment. DO NOT SEND CASH.
• To pay by direct debit to your bank account, use form F-1040ES-EFT.
• To pay by credit card see income tax website of the City of Flint.

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 of Flint Income Tax Dept
Estimated Payments
PO Box 529
Eaton Rapids, MI 48827-0529

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

Revised: 08/29/2013

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

V DETACH HERE V

F-1040ES

Mail To: Flint Income Tax Dept, Estimated Payments, PO Box 529, Eaton Rapids, MI 48827-0529 2014 EST 03Q

THIRD QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER

FLINT

Revised: 08/29/2013

NACTP # FLT13 EFIN # [ ]

PAYMENT VOUCHER 3 Due Date: 09/30/2014

Table with 3 columns: Taxpayer's first name, initial, last name; Taxpayer's SSN; Taxpayer's SSN. Rows include: 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.; (2D Barcode of scan line data); 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.

F-1040ES

**FLINT**  
**ESTIMATED INCOME TAX PAYMENT VOUCHER**  
**FOURTH QUARTER - PAYMENT DUE FEBRUARY 2, 2015**

2014 EST 04Q

Taxpayer Name:

Social Security No:

Due on or Before: 02/02/2015, for tax year 2014

Payment: \$

- Payment Method:
- Make payment by check or money order payable to "City of Flint." Write your social security number, daytime phone number, and "2014 F-1040ES" on your payment. DO NOT SEND CASH.
  - To pay by direct debit to your bank account, use form F-1040ES-EFT.
  - To pay by credit card see income tax website of the City of Flint.

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 of Flint Income Tax Dept  
Estimated Payments  
PO Box 529  
Eaton Rapids, MI 48827-0529

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

Revised: 09/09/2013

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

V DETACH HERE V

**FLINT**

Revised: 09/09/2013

F-1040ES      Mail To: Flint Income Tax Dept, Estimated Payments, PO Box 529, Eaton Rapids, MI 48827-0529      **2014 EST 04Q**  
**FOURTH QUARTER ESTIMATED INCOME TAX PAYMENT VOUCHER**

NACTP # **FLT13**      EFIN #

PAYMENT VOUCHER 4      Due Date: 02/02/2015

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.			(2D Barcode of scan line data)		
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;">.00</div>

City of Flint  
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 of Flint. 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.

**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 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			
<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.			
		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
<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 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.

# 2013 INSTRUCTIONS FOR FORM F-2210, UNDERPAYMENT OF ESTIMATED TAX

Revised 11/18/2013

## PURPOSE OF FORM

Use Form F-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 F-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 F-2210.

## WHO MUST FILE FORM F-2210

In most cases you do not need to file a Form F-2210. The Flint 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 FLINT WILL FIGURE THE INTEREST AND PENALTY FOR YOU

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

If you want Flint to figure the interest and penalty for you, complete your return as usual. Leave the interest and penalty area, Form F-1040, page 1, line 25, blank and do not file Form F-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 2012 return; or
2. 70% of the tax shown on your 2013 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 2012.
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 2013 tax or your 2012 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 F-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.

Flint 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 F-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 Flint 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.

## 2013 INSTRUCTIONS FOR FORM F-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 F-2210 to return.

### Line 15

Include in your estimated payments any overpayment of tax from your 2012 tax return that you elected to credit forward to your 2013 tax liability.

If you filed your 2012 return by the due date (including extensions), treat the 2012 overpayment as a payment made on April 30, 2013.

If you filed your 2013 return by January 31, 2014 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, 2014.

### 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 F-2210 with your return.

In certain circumstances, Flint 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 2013 tax payments made after 4/30/2013.

Before figuring the interest in Section B, it will be helpful to list the payments you made after April 30, 2013, as shown in the tables below.

<b>Table 1</b> <b>2013 Tax Payments Made</b> <b>After 4/30/2013 and Before</b> <b>7/1/2013</b>	
Date	Payments

<b>Table 2</b> <b>2013 Tax Payments Made</b> <b>After 6/30/2013 and Before</b> <b>1/1/2014</b>	
Date	Payments

<b>Table 3</b> <b>2013 Tax Payments Made</b> <b>After 12/31/2013 and Before</b> <b>5/1/2014</b>	
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 Flint, 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 Flint, list \$250 as paid on 6/30/13, 9/30/13 and 1/31/14 in the applicable table. Do not list the withholding applicable to the first payment due date (4/30/13).

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 F-2210, Part III, Section B.

## 2013 INSTRUCTIONS FOR FORM F-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 4/30/2013 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 5/15/2013 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 5/15/2013. Because your payment was more than your underpayment, you would apply \$500 to the underpayment. Enter \$0.87 on line 26 ( $\$500 \times 15 \times 0.0001164$ ).

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

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

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

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

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

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

**Example 5.** Your underpayment on line 22 column (a) is \$500 and you made two payments: \$300 on 5/15/2013 and \$200 on 6/22/2013. 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).

## 2013 INSTRUCTIONS FOR FORM F-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 5/15/2013 and \$300 on 6/22/2013. 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 6/30/2013 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 12/31/2013 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 4/30/2013 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 4/30/2014.

**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 F-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 F-2210, line 13.
2. Check box 1b in Part I.
3. Attach both Form F-2210 and Schedule A1 to your return.

### Annualized Income Installments

#### Line 1

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

#### All other lines

Follow the instructions on each separate line.

# FORM F-2210 UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

Revised: 08/07/2013

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 computed on this form, enter the total from line 38 on Form F-1040, line 25, and remit the interest and penalty with your payment of tax due. Do not attach Form F-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 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 2012 tax and you filed or are filing a joint return for either 2012 or 2013 but not for both years.

## Part II Required Annual Payment

2	Enter the tax due from Form F-1040, line 23b, for 2013		2
3	Flint income tax withheld from 2013 wages (Form F-1040, page 1, line 24a)	3	
4	Residents enter 2013 tax credit for tax paid to another city (Form F-1040, page 1, line 24c)	4	
5	Enter 2013 tax paid by a partnership plus, for residents only, tax credit for tax paid by a tax option corporation	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 2012 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 2013 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) 04/30/2013	(b) 06/30/2013	(c) 09/30/2013	(d) 01/31/2014
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				
14	Tax payments and credits. Enter 1/4 of the amount on line 6 for each period				
15	Estimated tax paid each period				
16	2012 credit forward to 2013				
17	Amount from line 23 of previous column				
18	Add lines 14, 15, 16 and 17				
19	Enter the total of line 21 and line 22 of the previous column				
20	Subtract line 19 from line 18. If zero or less enter -0- For column (a) only enter the amount from line 18				
21	If amount on line 20 is zero, subtract line 18 from line 19				
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				
23	Overpayment: If line 18 is more than line 13, subtract line 13 from line 18; then go to line 17 of next column				

Section B - Figure the Interest		(a)	(b)	(c)	(d)
INTEREST RATE PERIOD 1	May 1 - June 30, 2013		4/30/2013		
	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, 2013, 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, 2013		6/30/2013	6/30/2013	9/30/2013
	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, 2013, 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, 2014		12/31/2013	12/31/2013	12/31/2013
	30	Number of days from the date shown above line 30 to the date the amount on line 22 was paid or April 30, 2014, 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

Section C - Figure the Penalty		(a)	(b)	(c)	(d)
PENALTY PERIOD			04/30/2013	06/30/2013	09/30/2013
	34	Number of months from month after the month shown above line 34 to the month the tax was paid or April 30, 2014, whichever is earlier			
	35	Penalty rate per month	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

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 F-1040, line 25a, b and c, respectively)
	38

<b>Schedule A1 Annualized Income Installment Method</b>		(a)	(b)	(c)	(d)
		01/01/2013 03/31/2013	01/01/2013 06/30/2013	01/01/2013 09/30/2013	01/01/2013 12/31/2013
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 F-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 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			