

INDIVIDUAL RETURN DUE APRIL 30, 2015

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

		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
ATTACH COPY OF PAGE 1 OF FEDERAL RETURN	1. Wages, salaries, tips, etc. (W-2 forms must be attached)	1		.00	.00	.00
	2. Taxable interest	2		.00	.00	.00
	3. Ordinary dividends	3		.00	.00	.00
	4. Taxable refunds, credits or offsets 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
ATTACH W-2 FORMS HERE	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
ENCLOSE CHECK OR MONEY ORDER	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	24d	.00
	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	25c	.00
	TAX DUE 26. Amount you owe (Add lines 23b and 25c, and subtract line 24d) MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF FLINT.	26		PAY WITH RETURN	26	.00
	OVERPAYMENT 27. Tax overpayment (Subtract lines 23b and 25c from line 24d; choose overpayment options on lines 28 - 30)	27			27	.00
	28. Amount of overpayment donated 28a. Flint Indigent Water Fund .00 28b. 28c. Total donations 28d.	28d		Total donations	28d	.00
	29. Amount of overpayment credited forward to 2015 Amount of credit to 2015 >>	29			29	.00
	30. Amount of overpayment refunded (Line 27 less lines 28d and 29) (For refund to be directly deposited to your bank account, mark refund box, line 31a, and complete line 31 c, d & e) Refund amount >>	30			30	.00
31. Direct deposit refund (Mark (X) box 31a or 31b and complete lines 31c, 31d and 31e)	31a	Refund (direct deposit)	31c	Routing number		
	31b	Not Available (direct withdrawal)	31d	Account number		
			31e	Account Type:	Checking Savings	

Taxpayer's name

Taxpayer's SSN

EXEMPTIONS SCHEDULE

Date of birth (mm/dd/yyyy) Regular 65 or over Blind Deaf Disabled

1a. You

1b. Spouse

1c. Check box if you can be claimed as a dependent on another person's tax return

1e. Enter the number of boxes checked on lines 1a and 1b

#	First Name	Last Name	Social Security Number	Relationship	Date of Birth
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					

1f. Enter number of dependent children listed on line 1d

1g. Enter number of other dependents listed on line 1d

1h. Total exemptions (Add lines 1e, 1f and 1g; enter here and also on page 1, line 21a)

EXCLUDED WAGES AND TAX WITHHELD SCHEDULE (See instructions. Resident wages generally not excluded)

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

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

	DEDUCTIONS
1. IRA deduction (Attach copy of page 1 of federal return & evidence of payment)	1 .00
2. Self-employed SEP, SIMPLE and qualified plans (Attach copy of page 1 of federal return)	2 .00
3. Employee business expenses (See instructions and attach copy of federal Form 2106)	3 .00
4. Moving expenses (Into 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	List all residence (domicile) addresses (Include city, state & zip code). Start with address used on last year's return. If the address on page 1 of this return is the same as listed on last year's return, print "Same." If no return filed last year, list reason. Continue listing this tax year's residence addresses. If address listed on page 1 of this return is in care of another person, enter current residence (domicile) address.	FROM		TO	
		MONTH	DAY	MONTH	DAY

THIRD PARTY DESIGNEE

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

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

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

SIGN HERE

TAXPAYER'S SIGNATURE - If joint return, both spouses must sign Date (MM/DD/YY) Taxpayer's occupation Daytime phone number If deceased, date of death

SPOUSE'S SIGNATURE Date (MM/DD/YY) Spouse's occupation If deceased, date of death

PREPARER'S SIGNATURE SIGNATURE OF PREPARER OTHER THAN TAXPAYER Date (MM/DD/YY) PTIN, EIN or SSN Preparer's phone no.

FIRM'S NAME (or yours if self-employed), ADDRESS AND ZIP CODE NACTP software number **FLT14**

Taxpayer's name	Taxpayer's SSN	2014 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 07/23/2014

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

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

INCOME		Column A Federal Return Data	Column B Exclusions and Adjustments	Column C Taxable Resident Income	Column D Taxable Nonresident Income
1. Wages, salaries, tips, etc. (Attach Form(s) W-2)	1	.00	.00	.00	.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					
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	2014 FLINT	
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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 04/16/2014

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

WAGES, ETC.	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3	Employer (or source) 4
1. Employer's ID number (W-2, box b) or source's ID Number if available				
2. Employer's name (Form W-2, box c) or source's name				
3. SSN from Form W-2, box a				
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Dates of employment during tax year	From <input type="checkbox"/> To <input type="checkbox"/>			
6. Mark (X) box if you work at multiple locations in and out of the 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				

NONRESIDENT WAGE ALLOCATION	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3	Employer (or source) 4
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For use by nonresidents or part-year residents who worked both in and outside of the 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)				

EXCLUDIBLE WAGES	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3	Employer (or source) 4
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17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)				
18. Enter resident excludible wages				
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by 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	2014 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	2014 FLINT	
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EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAIN OR (LOSS) - F-1040, PAGE 1, LINE 7, COLUMN B **Attachment 6**

Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to capital gains or (losses)	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Capital gain or (loss) on property located outside of 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.) (Attach schedule.)	NOT EXCLUDIBLE	.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

EXCLUSIONS AND ADJUSTMENTS TO OTHER GAINS OR (LOSSES) - F-1040, PAGE 1, LINE 8, COLUMN B **Attachment 7**

Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to other gains or (losses)	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Other gains or (losses) on property located outside of 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.)	NOT EXCLUDIBLE	.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 12./18/2013

EXCLUSIONS AND ADJUSTMENTS TO IRA DISTRIBUTIONS - F-1040, PAGE 1, LINE 9, COLUMN B **Attachment 8**

List all IRA distributions reported as taxable on federal return Revised 07/17/2013

Enter T for taxpayer or S for spouse	Payer's federal ID Number	Payer's name	Federally taxable IRA distributions	Distribution Code (Form 1099-R, box 7)	Excludible IRA distributions
1.			.00		.00
2.			.00		.00
3.			.00		.00
4.			.00		.00
5. Total federally taxable IRA distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form 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

EXCLUSIONS AND ADJUSTMENTS TO PENSIONS AND ANNUITIES - F-1040, PAGE 1, LINE 10, COLUMN B **Attachment 9**

List pension distributions reported as taxable on federal return Revised 07/17/2013

Enter T for taxpayer or S for spouse	Payer's federal ID Number	Payer's name	Kind of pension distribution (employer's pension plan, 401k plan, 457 plan, etc.)	Federally taxable pension distributions	Distribution Code (Form 1099-R, box 7)	Excludible pension distributions
1.				.00		.00
2.				.00		.00
3.				.00		.00
4.				.00		.00
5. Total federally taxable pension distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form 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	2014 FLINT	
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 08/28/2014
Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, trusts, etc.	RESIDENT COLUMN	NONRESIDENT COLUMN	
1. Rental income (loss) from real estate located outside the City	NOT EXCLUDIBLE ON RESIDENT RETURN	.00	
2. Royalties	NOT EXCLUDIBLE ON RESIDENT RETURN	.00	
3. Partnership income (loss) from partnership business activity outside the City	NOT EXCLUDIBLE ON RESIDENT RETURN	.00	
4. Subchapter S corporation income (loss) (See instructions; taxable on Flint resident return.)	NOT EXCLUDIBLE ON RESIDENT RETURN	.00	
5. Estate or trust income or loss (Enter the total amount from federal Schedule E, line 37)	NOT EXCLUDIBLE ON RESIDENT RETURN	.00	
6. Real estate mortgage investment conduits (REMIC's) income or loss and net farm rental income or loss from property located outside the city	NOT EXCLUDIBLE ON RESIDENT RETURN	.00	
7. 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.			
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	2014 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
If part-year resident, enter portion 2b. 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	2014 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 09/30/2014

	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 2106 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	2014 FLINT	
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MOVING EXPENSE DEDUCTION WORKSHEET - F-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 4 **Attachment 17**
Revised 07/28/2014

F-3903 No deduction is allowed when moving away from Flint

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

Taxpayer's name	Taxpayer's SSN	2014 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	2014 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 12/18/2013

A resident of 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, Page 1, 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 08/28/2014

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	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 only) Revised 12/18/2013

The city of Flint taxes the flow through income of a resident from a tax option corporation (S corporation, REIT, etc.) and allows 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			

Taxpayer's name

Taxpayer's SSN

2014 FLINT

SUPPORTING NOTES AND STATEMENTS

Attachment 22

Revised 07/23/2014

Empty area for supporting notes and statements.

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 interest from line 33 on Form F-1040, line 25a, enter the total penalty from line 37 on Form F-1040, line 25b, enter the total interest and penalty from line 38 on Form F-1040, line 25c 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 2013 tax and you filed or are filing a joint return for either 2013 or 2014 but not for both years.

Part II Required Annual Payment

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

Part III Computation of Interest and Penalty

Section A - Figure the Underpayment		Payment Due Dates			
		(a) 04/30/2014	(b) 06/30/2014	(c) 09/30/2014	(d) 01/31/2015
13	Required installments: If Part I, box 1b, applies, enter amounts from Schedule A1, line 17; otherwise, enter 1/4 of line 12, in each column				
14	Tax payments and credits. Enter 1/4 of the amount on line 6 for each period				
15	Estimated tax paid each period				
16	2013 credit forward to 2014				
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, 2014		4/30/2014		
	24	Number of days from the date shown above line 24 to the date the amount on line 22 was paid or to June 30, 2014, whichever is earlier			
	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, 2014		6/30/2014	6/30/2014	9/30/2014
	27	Number of days from the date shown above line 27 to the date the amount on line 22 was paid or to December 31, 2014, whichever is earlier			
	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, 2015		12/31/2014	12/31/2014	12/31/2014
	30	Number of days from the date shown above line 30 to the date the amount on line 22 was paid or April 30, 2015, whichever is earlier			
	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			04/30/2014	06/30/2014	09/30/2014
	34	Number of months from month after the month shown above line 34 to the month the tax was paid or April 30, 2015, whichever is earlier			
	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

Schedule A1 Annualized Income Installment Method		(a)	(b)	(c)	(d)
		01/01/2014 03/31/2014	01/01/2014 06/30/2014	01/01/2014 09/30/2014	01/01/2014 12/31/2014
1	Enter income for each period	1			
2	Annualization amounts	2	4.00	2.00	1.33
3	Annualized income (Line 1 times line 2)	3			
4	Enter exemptions amount from Form 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			