

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

OCTOBER 15, 2014

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

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

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

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

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

John Schaut, Income Tax Administrator  
[grswdevelopers@grcity.us](mailto:grswdevelopers@grcity.us)

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## 2014 CF-1040 INDIVIDUAL COMMON CITY INCOME TAX FORM INSTRUCTIONS FOR SOFTWARE COMPANIES

### Michigan Cities with an Income Tax

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

### Michigan Cities Accepting the 2014 Common Form

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

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

### Michigan Cities not Accepting the 2014 Common Form

Detroit	Hudson	Port Huron
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### Governance

Each city accepting Common Form returns retains governance relative to administration of their city's Income Tax Ordinance including, but not limited to exemptions, renaissance zone designation, acceptance of donations, etc. Please refer to the appendices for additional information pertinent to each city. The appendices have been updated to include changes and corrections for 2014.

### 2014 Revisions to Common Form, Schedules and Worksheets

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

### Appendices

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

## 2D Barcode

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

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

## Approval of Forms

The Common Form as produced by software must be submitted for approval to the Income Tax Administrator of the City of Grand Rapids. The Income Tax Administrator for the City of Walker is the backup person for forms approval. For 2014 submission of completed set sample forms for a scanning test is required. Test data for sample forms will be provided as soon as possible.

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

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

Phone: (616) 456-3823

Fax: (616) 456-4540

E-mail: [jschaut@grcity.us](mailto:jschaut@grcity.us)

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

John Schaut, Income Tax Administrator

E-mail: [grswdevelopers@grcity.us](mailto:grswdevelopers@grcity.us)

## General Information

These instructions are to be used with the 2014 Common Form and other forms contained in this document. Additional information may be provided on the individual schedules and worksheets. Filing instructions for the 2014 Common Form, Form CF-1040, will be posted on the Grand Rapids website when available.

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

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

## Data Flow

The common city income tax form is set up to flow from the federal return of the taxpayer. The starting points are the line items of income (lines 7 through 21 of federal Form 1040 or related lines of Form 1040EZ or Form 1040A) with attached schedules and worksheets detailing the computation of exclusions or adjustments necessary to properly report the city's taxable income. **Exclusion and adjustment worksheets are to be printed only when necessary and attached to the return in the order specified in Appendix E.**

## Printing in Margins

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

## PRINTING OF FORMS

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

CF-4220	Barcode Data Sheet
CF-1040, page 1	Common Form for city income tax
CF-1040, page 2	Common Form for city income tax
Schedule RZ	Renaissance Zone Deduction Schedule
Schedule TC	Part-year Resident Tax Calculation

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

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

## Printing of Form CF-4220

- For the cities scanning the 2D barcode, the city identifier and page number, "13MI-{CN}0," (MI for Michigan, a dash to separate, 3 character city name abbreviation and the page indicator) is to be printed in the upper right hand corner. (Example: 13MI-GRR0)
- Print the 2D barcode in the area indicated by the shading in the top right of the form. The shading is to be removed.
- In the captioned areas, print the taxpayer's name and address data.
- Do not print Form 4220 for the cities listed in Appendix J that do not scan the 2D barcode.

## Printing of Form CF-1040, page 1

- The city's name is to be printed in the area noted as {City Name}.
- The city identifier and page number, "13MI-{CN}1," is to be printed in the upper right hand corner of Form CF-1040, page 1.
- The taxpayer's and spouse's Social Security numbers (SSN) are to be printed in the area noted. On married filing separate return, enter the spouse's SSN.
- The taxpayer's first name, initial, last name and any suffix (e.g., JR, SR, III, etc.) are printed on the next line as captioned.
- If a joint return print the spouse's first name, initial, last name and any suffix (e.g., JR, SR, III, etc.) on the next line as captioned.
- Enter the taxpayer's residence address number, street name and directional. USPS standard abbreviations are allowed.
- Enter the taxpayer's city, the two letter state abbreviation and the zip code.
- If a foreign address, print the foreign country name, province or county and the foreign postal code as captioned.
- The taxpayer and spouse's name and address data are to be printed in uppercase letters no smaller than 10 point type. Left align all name and address data fields so data is easily

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

- In the Residency Status box, indicate the residency status by marking the proper box. When residency status is part-year resident, enter the residency dates, from and to. The taxpayer's former address is to be entered in the Address Schedule on page 2.
- In the Filing Status box indicate the filing status by marking the proper box. If the filing status is married filing separately, enter the spouse's full name on the line provided in the box. The spouse's SSN is to be entered in the Spouse's SSN box.
- On line 28, print the phrase "N/A" in the donation boxes unless the particular city allows for donation of an overpayment. See Appendix C for cities that allow donations. Donation boxes for each city correlate directly with the donations as listed for the city in Appendix C. For example on a Big Rapids return, to donate to (b.) Community Library, the donation must be entered on Donation box 28b.
- On line 31, for cities not making EFT direct deposit refunds or cities not accepting EFT direct debit payments, gray out the line 31 area of the form.

### **Printing of Form CF-1040, page 2**

- The city identifier and page number, "13MI-{CN}2," is to be printed in the upper right hand corner of Form CF-1040, page 2.
- Form CF-1040, page 2, must be printed and submitted as part of every return.

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

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

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

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

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

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

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



## EXCLUSIONS AND ADJUSTMENTS WORKSHEETS

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

### Wages and Excludible Wages (Attachment 2)

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

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

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

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

An individual nonresident working both in and outside the city must complete a nonresident wage allocation for each employer or source providing the following: (1) the actual number of days or hours for which the individual was paid; (2) the vacation, holiday and sick days or hours included in number 1 above for which the individual was paid; (3) the number of days

or hours actually worked (1 less 2); (4) the number of days or hours actually worked in the city; (5) the percentage of days or hours worked in the city (4 divided by 3); (6) the total nonresident allocable wages from the employer (generally, Form W-2, box 1, plus other wages not included in Form W-2, box 1, unless a part-year resident); (7) wages earned in the city (6 multiplied by 5); and (8) the excludible nonresident wages for the employer (6 less 7).

**Excludible Interest Income (Attachment 3)**

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

**Excludible Dividend Income (Attachment 4)**

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

**Excludible Refunds, Credits or Offsets (No worksheet)**

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

**Excludible Alimony Received (No suggested worksheet)**

All alimony received by a resident is taxable, and all alimony received by a nonresident is excludible. Part-year residents compute the excludible portion of alimony received while nonresident. Part-year residents enter the excludible portion of the alimony received on Schedule TC, line 5, column B. No supporting worksheet is required unless alimony was not received in equal installments throughout the year.

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

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

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

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

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

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

**Exclusions and Adjustments to Individual Retirement Account (IRA) Distributions (Attachment 8)**

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

**Exclusions and Adjustments to Pension Plan Distributions (Attachment 9)**

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

**Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S corporations, Trusts, Etc. (Attachment 10)**

For use by residents, nonresidents and part-year residents to calculate the exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, trusts,

etc. reported on their federal return. See section on reporting of Tax Option Corporation (S Corporation) Income.

### **Adjustments for Tax Option Corporation (Subchapter S Corporation) Distributions** (Attachment 11)

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

### **Exclusions and Adjustments to Farm Income** (Attachment 12)

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

### **Excludible Unemployment Compensation** (No worksheet)

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

### **Excludible Social Security Benefits** (No worksheet)

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

### **Exclusions and Adjustments to Other Income** (Attachment 13)

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

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

A federal itemized deduction recovery is excludible from income.

The adjustment to a net operating loss (NOL) is reported on this line. The NOL for city tax purposes is different from the NOL calculated for federal purposes. The city NOL is that portion of the loss (or the negative income) reported on the taxpayer's prior year's city return on line 20, Total income after deductions, that relates to business losses (i.e., Schedule C, rental and partnership losses, etc.).

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

## **DEDUCTION WORKSHEETS**

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

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

### **IRA Deduction Worksheet** (Attachment 14)

For use by nonresidents and part-year residents who made traditional IRA contributions during the tax year. All data on this worksheet should be computed based on data from the taxpayer's federal return and city return. To compute the allowable IRA deduction, multiply the IRA contributions by the percentage the city earned income (wages) is to total federal earned income. The rules controlling IRA deductions on this return are the same as under the Internal Revenue Code. **Attach page 1 of federal return and evidence of payment** which

includes, but is not limited to, one of the following: receipt for IRA contribution; a copy of federal Form 5498; a copy of a cancelled check that clearly indicates it is for a traditional IRA contribution, etc. Self employed KEOGH, SEP or SIMPLE retirement plan deductions must be entered on another worksheet. ROTH contributions are not deductible.

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

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

### **Employee Business Expense Deduction Worksheet, Form CF-2106 (Attachment 16)**

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

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

- A. Expenses of transportation (but not transportation to and from work).
- B. Expenses of travel, meals and lodging while away from home.
- C. Expenses incurred as an "outside salesperson" who works away from their employer's place of business (does not include a driver-salesperson whose primary duty is service and delivery).
- D. Expenses reimbursed under an expense account or other arrangement with your employer, if the reimbursement has been included in reported gross earnings.

**IMPORTANT: Business expenses claimed on line 4 of federal Form 2106 are not an allowable deduction on a city return unless the taxpayer qualifies as an outside salesperson.**

#### **Attach a copy of federal Form 2106.**

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

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

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

### **Alimony Paid Deduction Worksheet (Attachment 18)**

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

The alimony deduction allowed is computed as follows:

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

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

### **Renaissance Zone Deduction, Schedule RZ (Attachment 19)**

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

## **TAX PAYMENTS AND CREDITS WORKSHEETS**

### **Other Tax Payments Worksheet (Attachment 20)**

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

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

### **Credit for Tax Paid to another City (Attachment 21)**

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

## **REPORTING OF TAX OPTION CORPORATION (S CORPORATION) INCOME**

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

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

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

by the tax option corporation (S corporation) or the proportionate share of the tax option corporation's (S corporation's) tax computed using the Flint or Grand Rapids corporate income tax rate.

## **SUPPORTING NOTES AND STATEMENTS (Attachment 22)**

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

## **PROBLEMS NOTED IN PREVIOUS YEARS**

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

1. ***Failure to attach taxpayer's W-2 forms documenting wages and city tax withheld.***
2. ***Failure to print and attach Form CF-1040, page 2.***
3. ***Failure to attach the exclusion and adjustment worksheets supporting exclusions or adjustments to income reported on the federal return.***
4. Failure to attach the Wages and Excludible Wages worksheet when wages were reported as excludible.
5. Excluding a nonresident's wages earned in the city (taxable income) when the Form W-2 reports the employer's address outside the city and requesting a refund of the entire amount of city tax withheld.
6. Failure to include all necessary data on the Wages and Excludible Wages worksheet on nonresident and part-year resident returns, ***the address of the actual work location*** of the taxpayer or spouse, and the ***dates of employment*** with the employer and the reason ***why the excluded income is excludible***. (The result of not properly listing the taxpayer's work location is that the wages earned in the city are not allocated to the city and not reported as taxable wages. As a result, the taxpayer reports an overpayment and requests a refund of tax withheld on unreported taxable wages.)
7. ***Incorrect federal employer identification number*** entered in the Wages and Excludible Wages worksheet (attachment 2) and on Form CF-1040, page 2, Excluded Wages and Tax Withheld Schedule. When entering data that comes from Form W-2, **preparers are required to enter the employer's FEIN as reported on the current year's Form W-2, box b; many employers change FEINs during the year for various reasons.**
8. ***Incorrect social security number*** entered in the Wages and Excludible Wages worksheet (attachment 2) and on Form CF-1040, page 2, Excluded Wages and Tax Withheld Schedule. **When entering Form W-2 data, preparers are required to enter the employees SSN as reported on the Form W-2, box a.**
9. The failure, on nonresident returns, to adjust and exclude capital losses on property located outside the city. (CF-1040, line 7, column B, Exclusions and Adjustments to Capital Gains or (Losses) worksheet.)
10. Improper calculation of the IRA deduction on nonresident returns for a taxpayer with earned income in and outside the city. (CF-1040, Page 2, Deductions Schedule, line 1, and IRA Deduction Worksheet.)
11. On Schedule TC, Part-Year Resident Tax Calculation, an incorrect flow of wages and all other income to the resident and nonresident income columns. Many returns received report 100% of the wages and all other income in the nonresident income column and no wages or other income in the resident income column. Wages and all other income are to be allocated based upon the income earned while a resident, income earned in the city while a nonresident, and excluded income earned outside the city while a nonresident.

12. On Schedule TC, Part-Year Resident Tax Calculation, many forms are received calculating the tax in error by use of the nonresident tax rate for calculating tax due for income earned both while a resident and income earned in the city while a nonresident. When using Schedule TC, Form CF-1040, lines 1 through 22 should remain blank and Line 23b, Tax Due, should report the tax due as calculated on Schedule TC and Box 23a should be marked to indicate Schedule TC was used to calculate the tax.
13. On part-year resident tax returns taxpayers who moved out of the city during the tax year file incorrectly as nonresidents. They should be filing as part-year residents and using Schedule TC to allocate their income and calculate their income tax.
14. **Improper addressing continues to be a big problem on all returns filed.** For additional information about proper addressing, refer to the US Post Office Business Mail 101, Delivery address web page found at: <http://pe.usps.com/businessmail101/addressing/deliveryAddress.htm> and to the link to USPS Publication 28, Postal Addressing Standards, located at the bottom of the above website. To help alleviate this addressing problem, an address2 area was added to Form CF-1040, page 1. Data entry and conversion of a taxpayer's address must meet US Postal Specifications. Standard postal abbreviations may be used. Post Office Box addresses are not allowed unless the post office does not deliver mail to the taxpayer's home (see federal Form 1040 instructions). See the following examples. For most addresses the format for return form address purposes is as follows:

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

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

(Address line 2 is blank)

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

For post office box addresses the format is as follows:

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

PO Box 1123 (Address line 2)

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

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

Apt # 2A (Present home address line)

1245 E Any Street NW (Address line 2)

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

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

C/O John Doe (Present home address line)

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

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

For foreign addresses the format is as follows:

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

(Address line 2 is blank)

Sioux Lookout (City, state and zip code line)

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

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

Revised 07/25/2014

## COMMON CITY INCOME TAX FORM, CF-1040

Revised: 05/27/2014

## APPENDIX A

## Personal Exemptions Allowed for 2014

City Name	Regular	65 & over	Blind	Deaf	Perm. Disabled
ALBION	X	X			
BATTLE CREEK	X	X	X	X	X
BIG RAPIDS	X				
FLINT	X	X	X	X	X
GRAND RAPIDS	X	X	X		
GRAYLING	X	X	X		X
HAMTRAMCK	X	X	X	X	X
HIGHLAND PARK	X	X	X	X	X
IONIA	X	X	X	X	X
JACKSON	X	X			
LANSING	X	X	X	X	X
LAPEER	X	X	X	X	X
MUSKEGON	X	X	X	X	X
MUSKEGON HEIGHTS	X	X	X	X	X
PONTIAC	X	X	X		
PORTLAND	X	X	X	X	X
SAGINAW	X	X	X		
SPRINGFIELD	X	X	X	X	X
WALKER	X	X	X		

All cities listed above except Albion, Big Rapids, Highland Park and Pontiac allow a taxpayer or spouse to claim a personal exemption even though they may be claimed as a dependent on another person's income tax return.

Albion, Big Rapids, Highland Park and Pontiac do not allow a taxpayer to claim a personal exemption if the taxpayer is claimed as an exemption by another taxpayer on that city's return. No tax is due on an Albion, Big Rapids, Highland Park or Pontiac return for a taxpayer with less than \$600 of income.



COMMON CITY INCOME TAX FORM, CF-1040

Revised: 10/01/2012

APPENDIX B

Cities with Renaissance Zones

City Name	Renaissance Zone(s)	Start Year and Duration of Renaissance Zones
ALBION	No	
BATTLE CREEK	Yes	2001 (duration of 15 years)
BIG RAPIDS	No	
FLINT	Yes	1997 (duration of 15 years) (some designations extended)
GRAND RAPIDS	Yes	1997 (duration of 15 years) 2003 (duration of 15 years) Others with various start dates & durations
GRAYLING	No	
HAMTRAMCK	No	
HIGHLAND PARK	No	
IONIA	No	
JACKSON	Yes	1997 (duration of 15 years)
LANSING	Yes	1997 (duration 12 years) expired 12/31/08 Four other RZ's expiring on 12/31 of 2016, 2023, 2024 and 2026
LAPEER	No	
MUSKEGON	Yes	2002 (duration of 12 years)
MUSKEGON HEIGHTS	Yes	2000 & 2001 (duration of 12 years for both)
PONTIAC	No	
PORTLAND	No	
SAGINAW	Yes	1997 (extended in 2000, 15 year duration) 2000, 2001, 2002, 2003 & 2008 (duration of 15 years for all)
SPRINGFIELD	No	
WALKER	No	

There is no easy way to determine if a taxpayer is a resident or located in a Renaissance Zone. It is also not easy to determine the time frame of the Renaissance Zone designation for a particular piece of real property. Most cities with one or more Renaissance Zones have sent letters to taxpayers and businesses located in the Renaissance Zones. Property owners will have a property tax bill that notes the Renaissance Zone designation for the tax year. A resident renter domiciled in a Renaissance Zone may not have any documentation of the Renaissance Zone designation for their residence (domicile) and their mailing address may not be the same as the property address in the city's Assessor's records.

The Renaissance Zone deduction is phased out over the last three years the property is designated as a Renaissance Zone. The phase out is 25% in the third to last year, 50% in the second to last year and 75% in the last year. No deduction is allowed after the last year of designation as a Renaissance Zone.

Under the Michigan Renaissance Zone Act (MCL 125.1651 et. seq.), qualified local governmental units were able to request the State of Michigan to designate specific geographic areas as Renaissance Zones for a set period of time not to exceed 15 years. The Renaissance Zone act was amended at various times to allow for: Extensions of the duration of the of property in the zone; additions to the existing Renaissance Zones; additional Renaissance Zones; Agricultural Processing Renaissance Zones; Forest Products Processing Renaissance Zones; Renewable Energy Renaissance Zones; and Tool and Die Recovery Zones.

See following page for additional information for specific cities

## APPENDIX B (continued)

## Cities with Renaissance Zones

## Additional information for specific cities

## Grand Rapids Renaissance Zones:

In 1996, six geographic areas were designated as Renaissance Zones for a duration of 15 years starting on 1/1/1997 and ending on 12/31/2011.

In 2000, additions were made to the geographic Renaissance Zones with the additions having a duration of 11 years starting on 1/1/2001 and ending on 12/31/2011.

In 2001, additions were made to the geographic Renaissance Zones. These additions have a duration of 10 years starting on 1/1/2002 and ending on 12/31/2011.

In 2002, additions were made to the geographic Renaissance Zones. Some of these additions have a duration of 9 years starting on 1/1/2003 and ending on 12/31/2011 and others have a duration of 15 years starting on 1/1/2003 and ending on 12/31/2017.

In 2002, an Agricultural Producing Renaissance Zone was added with a duration of 15 years starting on 1/1/2003 and ending on 12/31/2017.

In 2007, additions were made to the geographic Renaissance Zones. These additions have a duration of 5 years starting on 1/1/2008 and ending on 12/31/2013.

In 2008, additions were made to the geographic Renaissance Zones. These additions have a duration of 15 years starting on 1/1/2009 and ending on 12/31/2023.

In 2009, additions were made to the geographic Renaissance Zones. These additions have a duration of 15 years starting on 1/1/2010 and ending on 12/31/2024.

All additions made to Grand Rapids Renaissance Zones after the initial designations in 1996 were related to nonresidential property.

## Lansing Renaissance Zones:

In 1996, geographic areas were designated as Renaissance Zones. These zones have a duration of 12 years starting on 1/1/1997 and ending on 12/31/2008. Four additional Renaissance Zones were designated with the designations ending on 12/31/2016, 12/31/2023, 12/31/2024 and 12/31/2026.

## Muskegon Renaissance Zones:

In 2001, geographic areas were designated as Renaissance Zones. These additions have a duration of 12 years starting on 1/1/2002 and ending on 12/31/2013.

## COMMON CITY INCOME TAX FORM, CF-1040

Revised 08/21/2014

## APPENDIX C

## Donation of Overpayment

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

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

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

COMMON CITY INCOME TAX FORM, CF-1040  
APPENDIX D

Revised: 05/27/2014

## Exemption Amounts and Tax Rates for Tax Year 2014

City Name	Effective Date	Exemption Amount	Exemption Prorated for part-year residency	Tax Rates	
				Resident	Non-Resident
ALBION	1/1/1972	\$600	No	1.00%	0.50%
BATTLE CREEK	7/1/1967	\$750	No	1.00%	0.50%
BIG RAPIDS	1/1/1970	\$600	No	1.00%	0.50%
FLINT	1/1/1965	\$600	No	1.00%	0.50%
GRAND RAPIDS	7/1/1967	\$600	No	1.50%	0.75%
GRAYLING	1/1/1972	\$3,000	No	1.00%	0.50%
HAMTRAMCK	7/1/1962	\$600	No	1.00%	0.50%
HIGHLAND PARK	1/1/1967	\$600	No	2.00%	1.00%
IONIA	1/1/1994	\$700	No	1.00%	0.50%
JACKSON	1/1/1970	\$600	No	1.00%	0.50%
LANSING	1/1/1968	\$600	No	1.00%	0.50%
LAPEER	1/1/1967	\$600	No	1.00%	0.50%
MUSKEGON	7/1/1993	\$600	Yes	1.00%	0.50%
MUSKEGON HEIGHTS	1/1/1989	\$600	No	1.00%	0.50%
PONTIAC	1/1/1968	\$600	No	1.00%	0.50%
PORTLAND	1/1/1984	\$1,000	No	1.00%	0.50%
SAGINAW	7/1/1965	\$750	Yes	1.50%	0.75%
SPRINGFIELD	1/1/1989	\$750	No	1.00%	0.50%
WALKER	1/1/1988	\$600	No	1.00%	0.50%

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

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

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

Using federal income tax return income, income eliminations and deductions, as excerpted from MCL 141.644. Where total income, total deductions, net profits, or other figures are derived from the taxpayer's federal income tax return, any item of income not subject to the city income tax and unallowable deductions shall be eliminated in determining net income subject to the city tax. The fact that a taxpayer is not required to file a federal income tax return does not relieve him from filing a city tax return.

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

COMMON CITY INCOME TAX FORM, CF-1040

Revised 07/30/2014

APPENDIX E

Required Return Attachments and Attachment Order

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

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

All supplementary schedules to federal forms and schedules must be attached.

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

**Mailing Addresses for Mailing Returns to Cities Accepting the Common Form**

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

**Mailing Addresses for Mailing Returns to Cities Accepting the Common Form**

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

**Mailing Addresses for Mailing Returns to Cities Accepting the Common Form**

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



**Mailing Addresses for Mailing Returns to Cities Accepting the Common Form**

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

**Mailing Addresses for Mailing Returns to Cities Accepting the Common Form**

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

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

APPENDIX G		2D BARCODE SPECIFICATIONS FOR 2014 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS FORM CF-1040						Changed from previous year's specifications or prior draft. Fields added to 2D Barcode specifications for 2014 returns.	
		REVISED: 09/05/2014							
2013 2D FIELD #	2014 2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION	
1	1	NONE	NO RETURN FORM LINE	MAGIC CODE & HEADER VERSION	A	2	T1	2D BARCODE HEADER VERSION NUMBER	
2	2	TR TOTAL LINE	CF1040, P 2, BOTTOM RIGHT HAND CORNER	SOFTWARE DEVELOPER CODE	N	4	NATCP ASSIGNED CODE	FOUR-DIGIT SOFTWARE DEVELOPER CODE	
3	3	NONE	NO RETURN FORM LINE	JURISDICTION (STATE CITY)	A	5	MIALB, MIBCK, MIBRR, MIFLT, MIGRR, MIGRA, MIHAM, MIHPK, MIION, MIJAC, MILNS, MILPR, MIMKG, MIMHT, MIPNT, MIPOR, MISAG, MISPR, MIWAL	TAX JURISDICTION (STATE CITY 3 CHARACTERS EACH) State = MI; ALB = Albion; BCK = Battle Creek; BRR = Big Rapids; FLT = Flint; GRR = Grand Rapids; GRA = Grayling; HAM = Hamtramck; HPK = Highland Park; ION = Ionia; JAC = Jackson; LPR = Lapeer; LNS = Lansing; MKG = Muskegon; MHT = Muskegon Heights; PNT = Pontiac; POR = Portland; SAG = Saginaw; SPR = Springfield; WAL = Walker	
4	4	NONE	NO RETURN FORM LINE	BAR CODE SPECIFICATION VERSION	A	10			
5	5	NONE	NO RETURN FORM LINE	SOFTWARE/FORM VERSION	A	15			
6	6	NONE	NO RETURN FORM LINE	TAX FORM	A	7	CF1040		
7	7	CITMSTR	CF1040, P 1, ID AREA	RETURN YEAR	N	4	YYYY	FOUR-DIGIT YEAR	
8	8	TAXPAYER	CF1040, P 1, ID AREA	PSSN (PRIMARY SSN)	N	9	REQUIRED	PRIMARY SOCIAL SECURITY NUMBER	
10	9	TAXPAYER	CF1040, P 1, ID AREA	TAXPAYER'S FIRST NAME	A	14	REQUIRED	TAXPAYER'S FIRST NAME	
11	10	TAXPAYER	CF1040, P 1, ID AREA	TAXPAYER'S MIDDLE INITIAL	A	1		TAXPAYER'S MIDDLE INITIAL	
9	11	TAXPAYER	CF1040, P 1, ID AREA	TAXPAYER'S LAST NAME	A	20	REQUIRED	TAXPAYER'S LAST NAME	
12	12	TAXPAYER	CF1040, P 1, ID AREA	TAXPAYER'S SUFX	A	5	NULL, JR, SR, III, EST	EST DENOTES ESTATE OF DECEASED INDIVIDUAL	
219	13	TAXPAYER	CF1040, P 2, EXEMPTION SCH, L 1a	TAXPAYER'S DATE OF BIRTH	A	10	MM/DD/YYYY	Date	
13	14	TAXPAYER	CF1040, P 1, ID AREA	SSSN (SPOUSE'S SSN)	N	9	SSN OR NULL	SPOUSE'S SSN (IF FILING STATUS FIELD 152 = J OR S ENTER SPOUSES SSN ELSE NULL	
15	15	TAXPAYER	CF1040, P 1, ID AREA	SPOUSE'S FIRST NAME	A	14	NAME OR NULL	SPOUSE'S FIRST NAME (NULL IF MARRIED FILING SEPARATELY)	
16	16	TAXPAYER	CF1040, P 1, ID AREA	SPOUSE'S MI	A	1	MI OR NULL	SPOUSE'S MIDDLE INITIAL (NULL IF MARRIED FILING SEPARATELY)	
14	17	TAXPAYER	CF1040, P 1, ID AREA	SPOUSE'S LAST NAME	A	20	LAST NAME OR NULL	SPOUSE'S LAST NAME (NULL IF MARRIED FILING SEPARATELY)	
17	18	TAXPAYER	CF1040, P 1, ID AREA	SPOUSE'S SUFX	A	5	NULL, JR, SR, III, EST	EST DENOTES ESTATE OF DECEASED INDIVIDUAL	
220	19	TAXPAYER	CF1040, P 2, EXEMPTION SCH, L 1b	SPOUSE'S DATE OF BIRTH	A	10	MM/DD/YYYY	Date	
19	20	TAXPAYER	CF1040, P 1, ID AREA	ADDR1	A	40	ADDRESS OR C/O NAME	STREET NUMBER, LEADING DIRECTIONAL, STREET NAME' FOLLOWING DIRECTIONAL (EXAMPLE: 1111 E FIRST ST NW) EXCEPT WHEN ADDR1 USED TO REPORT AN IN CARE OF (C/O OR %) NAME (EXAMPLE: % JOHN DOE OR C/O JOHN DOE)	
215	21	TAXPAYER	CF1040, P 1, ID AREA	APARTMENT NUMBER	A	9	#, APT, STE, SUITE ETC. PLUS NUMBER OR NULL	#1A, APT 1A, STE 100, ETC.; FIELD IS TO BE NULL WHEN FIELD 20 (ADDR1) REPORTS AN IN CARE OF NAME STREET NUMBER; LEADING DIRECTIONAL; STREET NAME; FOLLOWING DIRECTIONAL; APARTMENT OR SUITE NUMBER (EXAMPLE: 1111 E FIRST ST NW STE 100) OR PO BOX NUMBER; IF FIELD 20 (ADDR1) REPORTS AN IN CARE OF (C/O OR %) NAME ENTER MAILING ADDRESS FOR PERSON NAMED IN FILED 20	
20	22	TAXPAYER	CF1040, P 1, ID AREA	ADDR2	A	25	ADDRESS OR NULL		
21	23	POSTALCD	CF1040, P 1, ID AREA	CITY	A	21	CITY		
22	24	POSTALCD	CF1040, P 1, ID AREA	STATE	A	2	STATE OR NULL	2 CHARACTER POSTAL ABBREV.; NULL IF FORENGN ADDRESS	

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

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

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

APPENDIX G		2D BARCODE SPECIFICATIONS FOR 2014 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS FORM CF-1040					REVISID: 09/05/2014		Changed from previous year's specifications or prior draft. Fields added to 2D Barcode specifications for 2014 returns.
2013 2D FIELD #	2014 2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION	
253	59	TR LINE DETAIL	CF1040, P 1, L 23a	SCH TC CHECK BOX	A	1	X OR NULL	TO BE MARKED (X) IF SCHEDULE TC USED TO CALCULATE TAX ON REPORTED ON LINE 23b	
54	60	TR LINE DETAIL	CF1040, P 1, L 23b	TAX	N	9	NUMBER OR ZERO (0)		
55	61	CITMSTR	CF1040, P 1, PAYMENTS AND CREDITS, L 24a	CITY INCOME TAX WITHHELD	N	9	AMOUNT OR NULL	TOTAL TAX WITHHELD ON W-2 FORMS (BOX 19) FOR CITY IDENTIFIED ON W-2 FORMS, BOX 20, AS CITY LISTED IN FIELD 3	
56	62	TR LINE DETAIL	CF1040, P 1, PAYMENTS AND CREDITS, L 24b	OTHER TAX PAYMENTS	N	9	AMOUNT OR NULL	TOTAL OF ESTIMATED TAX PAYMENTS, EXTENSION PAYMENT, CREDIT FORWARD AND TAX PAID BY A PARTNERSHIP (AND FOR FLINT AND GRAND RAPIDS ONLY, CREDIT FOR TAX PAID BY A TAX OPTION CORPORATION)	
57	63	TR LINE DETAIL	CF1040, P 1, PAYMENTS AND CREDITS, L 24c	CREDIT FOR TAX PAID TO ANOTHER CITY	N	9	AMOUNT OR NULL	CREDIT FOR TAX PAID TO ANOTHER CITY	
58	64	TR LINE DETAIL	CF1040, P 1, L 24d	TOTAL PAYMENTS AND CREDITS	N	9	AMOUNT OR NULL	TOTAL OF LINES 24a, 24b AND 24c	
59	65	TR LINE DETAIL	NO LINE ON RETURN FORM	TAX DUE	N	9	AMOUNT OF TAX DUE, OR NULL	TAX (LINE 23b) LESS TOTAL PAYMENTS AND CREDITS (LINE 24d); (SEE FIELD 148 FOR TOTAL TAX, INTEREST AND PENALTY DUE)	
146	66	TR LINE DETAIL	CF-1040, P 1, L 25a	INTEREST FOR UNDERPAYMENT OF ESTIMATED TAX AND/OR LATE PAYMENT OF TAX DUE	N	9			
147	67	TR LINE DETAIL	CF-1040, P 1, L 25b	PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX AND/OR LATE PAYMENT OF TAX DUE	N	9			
148	68	TR LINE DETAIL	CF-1040, P 1, L 26	TOTAL TAX, INTEREST & PENALTY	N	9		TAX DUE (Field 59) + INTEREST (Field 146) + PENALTY (Field 147)	
60	69	TR LINE DETAIL	CF1040, P 1, L 27	OVERPAYMENT	N	9	AMOUNT OF OVERPAYMENT, 0 (ZERO) OR NULL	IF LINE 23b (TAX) LESS LINE 24d (TOTAL PAYMENTS & CREDITS) PLUS LINE 25c (INTEREST AND PENALTY) IS LESS THAN 1 ENTER AMOUNT AS POSITIVE NUMBER OR 0 (ZERO); NULL IF TAX DUE	
61	70	TR LINE DETAIL	CF1040, P 1, L 28a, DONATION 1	OVERPAYMENT DONATION 1, AMT	N	9	AMOUNT OR NULL	AMOUNT OF OVERPAYMENT DONATED TO 1ST DONEE LISTED FOR CITY IN APPENDIX C	
62	71	TR LINE DETAIL	CF1040, P 1, L 28b, DONATION 2	OVERPAYMENT DONATION 2, AMT	N	9	AMOUNT OR NULL	AMOUNT OF OVERPAYMENT DONATED TO 2ND DONEE LISTED FOR CITY IN APPENDIX C	
149	72	TR LINE DETAIL	CF1040, P 1, L 28c, DONATION 3	OVERPAYMENT DONATION 3, AMT	N	9	AMOUNT OR NULL	AMOUNT OF OVERPAYMENT DONATED TO 2ND DONEE LISTED FOR CITY	
65	73	TR LINE DETAIL	CF1040, P 1, L 29	OVERPAYMENT CR FWD	N	9	AMOUNT OR NULL	AMOUNT OF OVERPAYMENT CREDIT FORWARD TO NEXT YEAR	
66	74	TR LINE DETAIL	CF1040, P 1, L 30	OVERPAYMENT REFUND	N	9	AMOUNT OR NULL	AMOUNT OF OVERPAYMENT TO BE REFUNDED	
135	75	TAXPAYER EFT	CF1040, P 1, L 31a	ACH REFUND CHECK BOX	A	1	X OR NULL	X IF REFUND OF AMOUNT ON LINE 30 IS TO BE MADE VIA ACH DIRECT DEPOSIT	
136	76	TAXPAYER EFT	CF1040, P 1, L 31b	ACH DIRECT WITHDRAWAL PAYMENT	A	1	X OR NULL	X IF PAYMENT OF AMOUNT ON LINE 26 IS TO BE MADE VIA ACH DIRECT DEBIT	
137	77	TAXPAYER EFT	CF1040, P 1, L 31c	ROUTING NUMBER	N	9	NUMBER OR NULL	BANK ROUTING NUMBER	
138	78	TAXPAYER EFT	CF1040, P 1, L 31d	ACCOUNT NUMBER	N	17	NUMBER OR NULL	BANK ACCOUNT NUMBER	
139	79	TAXPAYER EFT	CF1040, P 1, L 31e	TYPE OF ACCOUNT, CHECKING	A	1	X OR NULL		
140	80	TAXPAYER EFT	CF1040, P 1, L 31e	TYPE OF ACCOUNT, SAVINGS	A	1	X OR NULL		
44	81	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 1	IRA DEDUCTION	N	9			
45	82	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 2	SELF EMPLOYED SEP, SIMPLE AND QUALIFIED PLAN DEDUCTION	N	9		SELF EMPLOYED SEP, SIMPLE AND QUALIFIED PLANS	
46	83	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 3	EMPLOYEE BUSINESS EXP DED	N	9			
47	84	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 4	MOVING EXPENSES DEDUCTION	N	9			

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

APPENDIX G		2D BARCODE SPECIFICATIONS FOR 2014 COMMON FORM (MICHIGAN CITIES) DATA REQUIRED IN THE 2D BARCODE FOR COMMON FORM INCOME TAX RETURNS FORM CF-1040					REVISD: 09/05/2014		Changed from previous year's specifications or prior draft. Fields added to 2D Barcode specifications for 2014 returns.
2013 2D FIELD #	2014 2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION	
48	85	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 5	ALIMONY PAID DEDUCTION	N	9			
49	86	TR LINE DETAIL	CF1040, P 2, DEDUCTIONS SCH, L 6	RENAISSANCE ZONE DEDUCTION	N	9			
	87	NONE	CF1040, P2 , ADDRESS SCHEDULE, L 1	RESIDENCE (DOMICILE) ADDRESS	A	56	RESIDENCE ADDRESS OR NULL	WHEN FIELD 20 USED TO REPORT AN IN CARE OF (C/O OR %) NAME ENTER TAXPAYER'S COMPLETE RESIDENCE ADDRESS (EXAMPLE: STREET NUMBER, LEADING DIRECTIONAL, STREET NAME, FOLLOWING DIRECTIONAL, APARTMENT OR SUITE NUMBER, CITY, STATE AND ZIPCODE; 101 E FIRST ST SE #101, GRAND RAPIDS, MI 49503)	
141	88	TR LINE DETAIL	CF1040, P 2, THIRD PARTY DESIGNEE AREA	POA THIRD PARTY DESIGNEE, YES	A	1	X OR NULL	EITHER THIS BOX OR THE BOX BELOW MUST CONTAIN AN 'X'	
142	89	TR LINE DETAIL	CF1040, P 2, THIRD PARTY DESIGNEE AREA	POA THIRD PARTY DESIGNEE, NO	A	1	X OR NULL	EITHER THIS BOX OR THE BOX ABOVE MUST CONTAIN AN 'X'	
143	90	TR LINE DETAIL	CF1040, P 2, THIRD PARTY DESIGNEE AREA	POA DESIGNEE'S NAME	A	35			
144	91	TR LINE DETAIL	CF1040, P 2, THIRD PARTY DESIGNEE AREA	POA DESIGNEE'S PHONE NUMBER	N	10		FIRST THREE CHARACTERS AREA CODE, NEXT 7 PHONE NUMBER	
145	92	TR LINE DETAIL	CF1040, P 2, THIRD PARTY DESIGNEE AREA	POA PIN	A	5		PIN ASSIGNED BY TAXPAYER FOR POA SECURITY	
264	93	TAXPAYER	CF1040, P 2, FAR RIGHT BOX ON TAXPAYER'S SIGNATURE LINE	TAXPAYER'S DATE OF DEATH	A	10	MM/DD/YYYY OR NULL	TAXPAYER'S DATE OF DEATH DURING YEAR	
265	94	TAXPAYER	CF1040, P 2, FAR RIGHT BOX ON SPOUSE'S SIGNATURE LINE	SPOUSE'S DATE OF DEATH	A	10	MM/DD/YYYY OR NULL	SPOUSE'S DATE OF DEATH DURING YEAR	
67	95	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	PREPARER NAME	A	40			
68	96	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	DATE PREPARED	A	10	MM/DD/YYYY	Date	
69	97	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	PREPARER ADDRESS	A	25		INCLUDES FORENGN ADDRESS NUMBER AND STREET	
70	98	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	PREPARER CITY	A	25		INCLUDES FOREIGN CITY	
71	99	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	PREPARER STATE OR FOREIGN PROVINCE/COUNTRY	A	10		USE STANDARD POSTAL ABBREVIATIONS WHERE POSSIBLE. EXAMPLE FOR ONTARIO, CANADA USE ON.	
266	100	TR LINE DETAIL	PREPARER COUNTRY	PREPARER COUNTRY	A	15		FOREIGN COUNTRY FOR PREPARER FOREIGN ADDRESS	
72	101	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	PREPARER ZIP OR MAIL CODE	N	10		POSTAL ZIP CODE OR FOREIGN MAIL CODE	
73	102	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	PREPARER TELEPHONE NUMBER	N	10			
74	103	TR LINE DETAIL	CF1040, P2, SIGNATURE AREA	PREPARER ID NUMBER	N	9			
254	104	CITWAGE	CF1040, P 2, EXCLUDED WAGES & TAX WITHHELD SCHEDULE, COLUMN A, LINE 1	TAXPAYER OR SPOUSES FORM W-2, EMPLOYER 1	A	1	T OR S	USED TO DESIGNATE EXCLUDED WAGES FROM EMPLOYER 1 (OR SOURCE 1) AS (T) TAXPAYER'S OR (S) SPOUSE'S EXCLUDED WAGES	
76	105	EMPLOYER	W-2, BOX a	EMPLOYEE'S SSN 1	N	9		EMPLOYEE'S SSN	
75	106	EMPLOYER	W-2, BOX b	EMPLOYER (OR SOURCE) ID NUMBER 1	N	9		EMPLOYER ID NUMBER	
77	107	EMPLOYER	W-2, BOX 1	TOTAL WAGES 1	N	9		W-2 FORM, BOX 1	
221	108	CITWAGE	NONE	WAGES OTHER THAN W-2, BOX 1, EMPLOYER (OR SOURCE) 1	A	9		WAGES OTHER THAN FORM W-2, BOX 1, FOR EMPLOYER (OR SOURCE) 1	
	109	CITWAGE	WAGE AND EXCLUDED WAGES SCHEDULE (ATT. 2) L 10	CODE(S) FOR WAGES NOT INCLUDED IN BOX 1, EMPLOYER (OR SOURCE) 1	A	12	NUMBER OR NULL	FROM WAGES AND EXCLUDED WAGES SCH., NONRESIDENT WAGE ALLOCATION CALCULATION FOR EMPLOYER (OR SOURCE) 1, LINE 10	
231	110	CITWAGE	CF-1040, P 2, EXCLUDED WAGES AND TAX WITHHELD SCHEDULE, COL. D, LINE 1	EXCLUDED WAGES EMPLOYER (OR SOURCE) 1	A	9		EXCLUDED RESIDENT AND NONRESIDENT WAGES FOR EMPLOYER 1	
79	111	EMPLOYER	W-2, BOX 19	LOCAL INCOME TAX 1-1	N	9		W-2 FORM 1, BOX 19 FIRST LOCALITY DATA	

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

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



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

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

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

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

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

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

COMMON CITY INCOME TAX FORM, CF-1040  
APPENDIX H

Revised: 07/26/2014

ACH Refund and Payment Guidelines

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

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

A payment received by the due date will be processed with the payment considered timely made even though the payment is not processed by the due date.

Section 43(1) of the Michigan Uniform City Income Tax Ordinance states, "A balance of the tax that is due the city at the time of filing an annual return shall be paid with the return..."

COMMON CITY INCOME TAX FORM, CF-1040  
APPENDIX I

Revised: 10/21/2011

Cities Allowing Check Box Power of Attorney

City Name	Allowing Check Box POA
ALBION	Yes
BATTLE CREEK	Yes
BIG RAPIDS	Yes
FLINT	Yes
GRAND RAPIDS	Yes
GRAYLING	Yes
HAMTRAMCK	Yes
HIGHLAND PARK	Yes
IONIA	Yes
JACKSON	Yes
LANSING	Yes
LAPEER	Yes
MUSKEGON	Yes
MUSKEGON HEIGHTS	Yes
PONTIAC	Yes
PORTLAND	Yes
SAGINAW	Yes
SPRINGFIELD	Yes
WALKER	Yes

COMMON CITY INCOME TAX FORM, CF-1040  
 APPENDIX J Revised: 07/27/2014

Cities Scanning Return Form 2D Barcode

City Name	Scanning 2D Barcode
ALBION	No
BATTLE CREEK	No
BIG RAPIDS	No
FLINT	Yes
GRAND RAPIDS	Yes
GRAYLING	No
HAMTRAMCK	No
HIGHLAND PARK	No
IONIA	Yes
JACKSON	No
LANSING	No
LAPEER	Yes
MUSKEGON	No
MUSKEGON HEIGHTS	No
PONTIAC	Yes
PORTLAND	No
SAGINAW	Yes
SPRINGFIELD	Yes
WALKER	No

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

COMMON CITY INCOME TAX FORM, CF-1040

APPENDIX K

Revised: 05/27/2014

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

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

**Data Field Specifications**

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

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

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

<b>Example</b>	14MI - GRR1	For Form CF-1040, page 1, for Grand Rapids
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Use the 3 character city name abbreviation on other forms, schedules or worksheets in the Common Form packet where called for as indicated by "{CN}." For example, on the Credit for Tax Paid to Another City and Tax Paid by a Partnership Worksheet use GRR to indicate Grand Rapids as the resident city and use LNS to indicate Lansing and the other city.

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

COMMON CITY INCOME TAX FORM, CF-1040

Revised: 10/15/2014

APPENDIX L

OCR Scan Line Specifications for Individual Income Tax Payment Vouchers

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

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

EXAMPLE

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

SSN/FEIN INDICATOR	
0	SSN
T	TRUST/ESTATE FEIN

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

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

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

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

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

GRR123456789072015EST0101234567890
GRR123456789072015EST010

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

GRR123456789072014RETRRX1234567890
------------------------------------

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

GRR123456789072014RETRPV1234567890
------------------------------------

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

GRR123456789072015EST03012345678900930201512345678912345678901234567C
---

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

GRR123456789072014RETRRX12345678900430201512345678912345678901234567C
---

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

GRR123456789072014RETRPV12345678900430201512345678912345678901234567C
---

DATA STREAM CHARACTERS

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



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

COMMON CITY INCOME TAX FORM, CF-1040  
APPENDIX M

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

Revised: 07/28/2014

2D FIELD #	CITYTAX TABLE	FORM LINE (L) #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION
1	NONE	NO RETURN FORM LINE	MAGIC CODE & HEADER VERSION	A	2	T1	2D BARCODE HEADER VERSION NUMBER
2	RECEIPTS	NO RETURN FORM LINE	SOFTWARE DEVELOPER CODE	N	4	NATCP ASSIGNED CODE	FOUR-DIGIT SOFTWARE DEVELOPER CODE
3	NONE	NO RETURN FORM LINE	BAR CODE SPECIFICATION VERSION	A	10		
4	NONE	NO RETURN FORM LINE	SOFTWARE/FORM VERSION	A	15		
5	NONE		CITY NAME	A	3	ALB, BCK, BRR, FLT, GRR, GRA, HAM, HPK, ION, JAC, LNS, LPR, MKG, MHT, PNT, POR, SAG, SPR OR WAL	See Appendix N for 3 character City Name Code specifications
6	RECEIPTS & CITMSTR	TAXPAYER ID NUMBER	TAX ID (SSN, ITIN OR FEIN)	N	9		Taxpayers federal employer identification number
7	RECEIPTS & CITMSTR	NO RETURN FORM LINE	SSN, ITIN OR FEIN INDICATOR	A	1	0 OR T	A zero (0) for an SSN and ITIN or a "T" for an estate or trust FEIN
8			TAX ID CHECK DIGIT	N	1	NUMBERS 0 THROUGH 9	See Appendix O for Tax ID (SSN or FEIN) Check Digit specifications
9	RECEIPTS & CITMSTR		TAX YEAR	N	4	YYYY	
10	CITPAY		TAX CODE	A	3	RET OR EST	Use RET for an extension, payment voucher or assessment payment; use EST for an estimated tax payment
11	CITPAY		TAX TYPE	A	3	REX, RPV, BIL, 01Q, 02Q, 03Q OR 04Q	If field 9 equals RET: REX=extension pmt, RPV=payment voucher pmt. and BIL=assessment pmt; or if field 9 equals EST: 01Q=1st qtr Pmt, 02Q=2nd qtr pmt, 03Q=3rd qtr pmt and 04Q=4th qtr pmt
12	RECEIPTS & CITMSTR		PAYMENT AMOUNT	N	10	10 DIGIT NUMBER OR BLANK	Right justified; Zero filled on left; last two digits are cents; no decimal point; blank if not an EFT payment and payment amount is not known at time of printing voucher
13	RECEIPTS & CITMSTR		PAYMENT DATE	N	8	MMDDYYYY OR BLANK	Current date unless for estimated income tax payment for cities accepting direct debit payment of estimated income tax with a requested future payment date; blanks if not an EFT payment
14	TAXPAYEREFT		BANK ROUTING NUMBER	N	9	9 DIGIT NUMBER OR BLANK	Bank routing number for bank account; or blank if not an EFT payment
15	TAXPAYEREFT		BANK ACCOUNT NUMBER	A	17	17 CHARACTERS; NUMBER, DASH OR BLANK	Bank account number must be alpha numeric, left justified with trailing blanks if less than 17 positions and cannot equal all zeros or all blanks; or all blanks if not an EFT payment
16	TAXPAYEREFT		BANK ACCOUNT TYPE	A	1	C, S OR BLANK	Type of bank account, C for checking or S savings; blank if not an EFT payment
17	NONE		TRAILER	A	5	*EOD*	END OF DATA INDICATOR

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

COMMON CITY INCOME TAX FORM, CF-1040

Revised 09/03/2013

APPENDIX N

Common Form Line Number Cross Reference to Federal Return Forms 1040, 1040A or 1040EZ and Related Exclusion and Adjustment Schedules, Deduction Worksheets or Credit Worksheet

If filing a federal income tax return using Form 1040, Form 1040A or Form 1040EZ, and on the city return are claiming: income excluded (or adjusted); a deduction; or a credit for tax paid to another city or by a partnership; use the listed exclusion (or adjustment) schedule or worksheet, deduction worksheet or credit worksheet to document the exclusion (or adjustment), deduction or credit.

Income Items	Common Form Line Numbers	Form 1040 Line Numbers	Form 1040A Line Numbers	Form 1040EZ Line Numbers	Common Form Income Exclusion or Adjustment Schedules
Wages, salaries, tips, etc.	Page 1, Line 1	1040 line 7	1040A line 7	1040EZ line 1	Wages and Excludible Wages Schedule - CF-1040, page 1, line 1, columns A & B Excludible Wages and Tax Withheld Schedule - CF-1040, page 2
Taxable interest	Page 1, Line 2	1040 line 8a	1040A line 8a	1040EZ line 2	Excludible Interest Income - CF-1040, page 1, line 2, column B
Ordinary dividends	Page 1, Line 3	1040 line 9a	1040A line 9a	No Federal Line	Excludible Dividend Income - CF-1040, page 1, line 3, column B
Taxable refunds, credits or offsets of state and local income taxes	Page 1, Line 4	1040 line 10	No Federal Line	No Federal Line	No schedule necessary, totally excludible by residents and nonresidents
Alimony received	Page 1, Line 5	1040 line 11	No Federal Line	No Federal Line	No schedule necessary, taxable to residents, but excludible by nonresidents
Business income or (loss)	Page 1, Line 6	1040 line 12	No Federal Line	No Federal Line	Exclusions and Adjustments to Business Income or (Loss) - CF-1040, page 1, line 6, column B
Capital gain or (loss)	Page 1, Line 7	1040 line 13	1040A line 10	No Federal Line	Exclusions and Adjustments to Capital Gain or (Loss) - CF-1040, page 1, line 7, column B
Other gains or (losses)	Page 1, Line 8	1040 line 14	No Federal Line	No Federal Line	Exclusions and Adjustments to Other Gains or (Losses) - CF-1040, page 1, line 8, column B
Taxable IRA distributions	Page 1, Line 9	1040 line 15b	1040A line 11b	No Federal Line	Exclusions and Adjustments to IRA Distributions - CF-1040, page 1, line 9, column B
Taxable pension distributions	Page 1, Line 10	1040 line 16b	1040A line 12b	No Federal Line	Exclusions and Adjustments to Pensions and Annuities - CF-1040, page 1, line 10, column B
Rental real estate, royalties, partnerships, S corporations trusts, etc.	Page 1, Line 11	1040 line 17	No Federal Line	No Federal Line	Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. - CF-1040, page 1, line 11, column B
Subchapter S corporation distributions	Page 1, Line 12	No Federal Line	No Federal Line	No Federal Line	Adjustments for Tax Option Corporation (like Subchapter S Corporation) Distributions - CF-1040, page 1, line 12, column B
Farm income or (loss)	Page 1, Line 13	1040 line 18	No Federal Line	No Federal Line	Exclusions and Adjustments to Farm Income or (Loss) - CF-1040, page 1, line 13, column B
Unemployment compensation	Page 1, Line 14	1040 line 19	1040A line 13	1040EZ line 3	No schedule necessary, totally excludible by residents and nonresidents
Social security benefits	Page 1, Line 15	1040 line 20b	1040A line 14b	No Federal Line	No schedule necessary, totally excludible by residents and nonresidents
Other income	Page 1, Line 16	1040 line 21	No Federal Line	No Federal Line	Exclusions and Adjustments to Other Income - CF-1040, page 1, line 16, column B
Total income	Page 1, Line 18	1040 line 22	1040A line 15	1040EZ line 4	
Deductions on City Returns	Common Form Line Numbers	Federal Form Line Numbers	Federal Form Line Numbers	Federal Form Line Numbers	Common Form Deductions Schedules and Worksheets
IRA deduction	Page 2, Deductions Schedule, Line 1	Form 1040 line 32	Form 1040A line 17	No Federal Line	IRA Deduction Worksheet - CF-1040, page 2, Deductions Schedule, line 1
Self-employed SEP, SIMPLE, and qualified plans	Page 2, Deductions Schedule, Line 2	Form 1040 line 28	No Federal Line	No Federal Line	Self-employed SEP, SIMPLE and Qualified Plans Deduction Worksheet - CF-1040, page 2, Deductions Schedule, line 2
Employee business expenses	Page 2, Deductions Schedule, Line 3	Form 2106 line 10	No Federal Line	No Federal Line	Form CF-2106, Employee Business Expense Deduction Worksheet - CF-1040, page 2, Deductions Schedule, line 3
Moving expenses	Page 2, Deductions Schedule, Line 4	Form 3903 line 5 (Form 1040 line 26)	No Federal Line	No Federal Line	Form CF-3903, Moving Expense Deduction Worksheet - CF-1040, page 2, Deductions Schedule, line 4
Alimony paid	Page 2, Deductions Schedule, Line 5	Form 1040 line 31a	No Federal Line	No Federal Line	Alimony Paid Deduction Worksheet - CF-1040, page 2, Deductions Schedule, line 5
Renaissance Zone Deduction	Page 2, Deductions Schedule, Line 6	No Federal Line	No Federal Line	No Federal Line	Schedule RZ, Renaissance Zone Deduction Schedule - Form CF-1040, page 2, Deductions Schedule, line 6
Payments and Credits on City Returns	Common Form Line Numbers	Federal Form Line Numbers	Federal Form Line Numbers	Federal Form Line Numbers	Common Form Tax Credit Worksheet
Tax withheld by your employer for the city	Page 1, Payments and Credits, Line 24a	No Federal Line	No Federal Line	No Federal Line	Excludible Wages and City Tax Withheld Schedule (on CF-1040, page 2) - CF-1040, page 1, Payments and Credits, CF-1040, line 24a
Taxes payments other than tax withheld	Page 1, Payments and Credits, Line 24b	No Federal Line	No Federal Line	No Federal Line	Tax Payments Other than Tax Withheld (Estimated Tax, Extension, Paid by a Partnership and Credit Forward) - CF-1040, page 1, Payments and Credits, Line 24b
Credit for tax paid to another city	Page 1, Payments and Credits, Line 24c	No Federal Line	No Federal Line	No Federal Line	Credit for Tax Paid to Another City Worksheet - CF-1040, page 1, Payments and Credits, Line 24c (Residents only)

**COMMON CITY INCOME TAX FORM, CF-1040**  
APPENDIX O

Revised 07/25/2014

TAX ID CHECK DIGIT SPECIFICATIONS

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

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

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

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

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

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

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