

**ATTACH A COPY OF THE FRONT OF FEDERAL 1040 FORM
PART YEAR FORM
2014**

**BR 1040P
INDIVIDUAL RETURN**

CITY OF BIG RAPIDS INCOME TAX

Due Date: April 30, 2015

PLACE ADDITIONAL FORMS
BEHIND AND STAPLE HERE

STAPLE COPY OF W-2's & 1099's HERE

ENCLOSE CHECK - DO NOT STAPLE

SIGN

A. First Name and Initial	Last Name	Your Social Security Number	B. RESIDENCY RESIDENT Inside City Limits <input type="checkbox"/>
If Joint First Name of Spouse		Spouse's Social Security Number	NON-RESIDENT Township of <input type="checkbox"/> Big Rapids <input type="checkbox"/> Green <input type="checkbox"/> Colfax <input type="checkbox"/> Grant <input type="checkbox"/> Barton <input type="checkbox"/> Norwich <input type="checkbox"/> Home <input type="checkbox"/> Other _____ <small>(Please specify)</small>
Present Home Address			
City, State and Zip Code			

C. FILING STATUS A. <input type="checkbox"/> Single B. <input type="checkbox"/> Married, Filing Jointly C. <input type="checkbox"/> Married, Filing Separately Spouse's Name _____ Social Security Number _____	D. EXEMPTIONS Number _____ x \$600.00 = \$ _____ If you are claimed as a dependent on someone else's Big Rapids return, check this box and do not take the exemption. <input type="checkbox"/> If you are a FSU student with permanent home other than Big Rapids, check this box and claim yourself. <input type="checkbox"/>
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Use this form only if you had taxable income during 2014 Both as a Resident and Non-Resident	Dates From: _____ To: _____	Dates From: _____ To: _____
	ALL INCOME WHILE A BIG RAPIDS RESIDENT	PORTION OF INCOME EARNED IN BIG RAPIDS WHILE A NON-RESIDENT
1. GROSS WAGES (Attach W-2).....	1.	00
2. ADDITIONS (Attach Schedule(s) and Explain)	2.	00
3. SUBTRACTIONS (Attach Schedules(s) and Explain)	3.	00
4. TOTAL INCOME - BOTH COLUMNS (add Lines 1, 2 and Less 3)	4.	00
5. LESS EXEMPTIONS - Multiply Number of Exemptions claimed by \$600.00, enter in Column 1 (if more than Line 4, carry excess to Column 2)	5.	00
(if you are a student and your parents do not file a City of Big Rapids return, check this box <input type="checkbox"/> and claim yourself)		
6. TAXABLE INCOME - LINE 4, less Line 5	6.	00
7. TAX - Residential Income: Multiply Line 6, Column 1 by 1% (.01)	7.	00
8. TAX - Non-Residential Income: Multiply Line 6, Column 2 by 1/2% (.005)	8.	00
9. VOLUNTARY CONTRIBUTION TO BIG RAPIDS COMMUNITY POOL and/or COMMUNITY LIBRARY (Please circle)	9.	00
10. TOTAL TAX - Add Lines 7, 8 and 9	10.	00

PAYMENTS AND TAX CREDITS 11. BIG RAPIDS TAX WITHHELD	11.	00	OFFICE USE ONLY Payment received with Return _____ _____ _____
12. 2014 ESTIMATED PAYMENTS	12.	00	
13. CREDIT FROM PREVIOUS YEAR OVER PAYMENT	13.	00	
14. CREDITS FOR INCOME TAX PAID TO ANOTHER MICHIGAN MUNICIPALITY (RESIDENTS ONLY)	14.	00	
15. TOTAL PAYMENTS AND CREDITS (Add Lines 11, 12, 13 & 14)	15.	00	
16. TAX DUE (Line 10 larger than Line 15)	16.	00	
17. PENALTY AND INTEREST (Schedule 3 of BR 1040 Return)	17.	00	
18. BALANCE DUE (Add Lines 16 and 17)	18.	00	
19. OVERPAYMENT (Line 15 is larger than Line 10 Amount on Line 19 is to be (CHECK ONE BOX ONLY))	19.	00	
A. <input type="checkbox"/> Credited to 2015 B. <input type="checkbox"/> Refunded to You			

I declare, under penalty of perjury, that the information on this return and attachments is true and complete.

<input type="checkbox"/> I authorize the City to discuss my claim and attachments with my preparer	<input type="checkbox"/> DO NOT discuss my claim with my preparer.	I declare, under penalty of perjury, that this return is based on all information of which I have knowledge.
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Filer's Signature _____ Date _____ Birthdate _____ Spouse's Signature _____ Date _____ Birthdate _____	PREPARER'S SIGNATURE & ADDRESS Phone () _____
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INSTRUCTIONS FOR PART YEAR FORM

If you earned part of your income while a resident and you earned part of your income in Big Rapids while a non-resident, complete this form.

COLUMN 1 - LINES 1, 2 AND 3

Include these items as though filing as a resident but only that portion while a resident (See Resident instructions).

COLUMN 2 - LINES 1, 2 AND 3

Include these items as though filing as a non-resident but only that portion that was Big Rapids earned income while a non-resident. (See Non-Resident instructions).

Line 4 - Total Income

Add Lines 1 and 2 less Line 3 for Both Columns.

LINE 5 - EXEMPTIONS

Multiply your exemptions by \$600.00 and enter in Column 1. If Column 1, Line 5 (Exemption Deduction) is larger than Line 4 (Total Income), carry excess to Column 2, Line 5.

LINE 6 - TAXABLE INCOME

Subtract Line 5 from Line 4 and enter result on Line 6 for Both Columns.

LINE 7 - TAX ON RESIDENT INCOME

Multiply the Taxable Income in Column 1, Line 6 by 1% (.01) and enter the result on this Line.

LINE 8 - TAX ON NON-RESIDENT INCOME

Multiply the Taxable Income in Column 2, Line 6 by 1/2% or (.005) and enter the result on this Line.

LINE 9 - VOLUNTARY CONTRIBUTION to Big Rapids Community Pool and/or Community Library.

LINE 10 - TOTAL TAX

Add Lines 7, 8 and 9 and enter the result on this Line.

LINE 11 - BIG RAPIDS TAX WITHHELD

Enter the amount of "Local Tax" withheld as reflected on your W-2(s). Attach W-2(s) form(s).

LINE 12 - ESTIMATED PAYMENTS

Enter the amount(s) of estimated tax paid for 2014.

LINE 13 - CREDIT FROM PREVIOUS YEAR

Enter the amount, if any, that was carried forward from the previous year.

LINE 14 - CREDITS FOR INCOME TAX PAID TO ANOTHER MUNICIPALITY.

If you are a Big Rapids resident subject to a city income tax in another city, you may claim a credit. This credit may not exceed the tax that a non-resident of Big Rapids would pay on the same income earned in Big Rapids. (For example, a Big Rapids resident working in Grand Rapids, with Grand Rapids taxable income of \$30,000.00, minus four exemptions of \$600.00 each (Big Rapids exemptions amount only) = \$27,600.00 x .005 (Big Rapids non-resident rate only) =

\$138.00 credit. You MUST attach a copy of the 2014 City Income Tax Return you filed with the other city.

LINE 15 - TOTAL PAYMENTS AND CREDITS

Add Lines 11, 12, 13 and 14. Enter the results on this Line.

LINE 16 - TAX DUE

If Line 10 is larger than Line 15, enter the difference on this Line.

LINE 17 - PENALTY AND INTEREST

Penalty and interest shall be calculated if 1) return is being filed after the due date of April 30, 2015 or 2) the amount due is more than \$100.00 and no estimated payments were made (even if return is filed prior to the due date) or 3) the amount due is more than \$100.00 and the estimated payments/tax withheld is less than 70% of your 2014 total tax due or less than 70% of your 2013 total tax due (even if the return is filed prior to the due date).

LINE 18 - BALANCE DUE

Add Lines 16 and 17, enter the total on Line 18. This amount must be paid when filing the return. Make your check or money order payable to: CITY OF BIG RAPIDS. Mail your return to TREASURER'S OFFICE, 226 NORTH MICHIGAN AVENUE, BIG RAPIDS, MI 49307.

LINE 19 - OVERPAYMENT

If Line 15 is larger than Line 10, enter the difference on this Line. Mail your return to: CITY OF BIG RAPIDS INCOME TAX DIVISION, 226 NORTH MICHIGAN AVENUE, BIG RAPIDS, MI 49307.

BOX A - CREDIT OF 2014 OVERPAYMENT

Check this box if you want your overpayment credited to your 2015 tax.

BOX B - REFUND

Check this box if you want your overpayment refunded to you.

SIGN YOUR RETURN

Be sure that your return is signed. If you are filing jointly, or taking your spouse as an exemption, both husband and wife must sign the return.

AUDIT OF RETURN

Each return is audited by the Income Tax Office. The attachment of your Federal Form and Schedules is crucial to expedite processing. If the audit brings forth questions about your return not answered by your Federal Forms or if your return is incomplete, a copy of the front of your return will be sent back to you.

ASSISTANCE

For questions not answered in the booklet or assistance in preparing your return, call (231) 592-4012 or visit the Income Tax Office at 226 North Michigan Avenue, Big Rapids, Michigan.