

Taxpayer's name	Taxpayer's SSN	2019 Big Rapids	
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**SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - BR-1040, PAGE 1, LINES 23a AND 23b** **Attachment 1**

A part-year resident is required to complete and attach this schedule to the city return: Revised 01/30/2020

1. Box A to report dates of residency of the taxpayer and spouse during the tax year
2. Box B to report the former address of the taxpayer and spouse
3. Column A to report all income from their federal income tax return
4. Column B to report all income taxable on their federal return that is not taxable to the city
5. Column C to report income taxable as a resident and compute tax due on this income at the resident tax rate
6. Column D to report income taxable as a nonresident and compute tax due on this income at the nonresident tax rate

A. PART-YEAR RESIDENCY PERIOD		From	To	B. PART-YEAR RESIDENT'S FORMER ADDRESS			
Taxpayer				Taxpayer			
Spouse				Spouse			
INCOME		Column A Federal Return Data		Column B Exclusions and Adjustments		Column C Taxable Resident Income	Column D Taxable Nonresident Income
1. Wages, salaries, tips, etc. (Attach Form(s) W-2)	1		.00		.00	.00	.00
2. Taxable interest	2		.00		.00	.00	NOT TAXABLE
3. Ordinary dividends	3		.00		.00	.00	NOT TAXABLE
4. Taxable refunds, credits or offsets	4		.00		.00	NOT APPLICABLE	NOT TAXABLE
5. Alimony received	5				.00	.00	.00
6. Business income or (loss) (Att. copy of fed. Sch. C)	6		.00		.00	.00	.00
7. Capital gain or (loss) (Att. copy of Sch. D)	7a		.00		.00	.00	.00
				Mark if Sch. D not required	7b		
8. Other gains or (losses) (Att. copy of Form 4797)	8		.00		.00	.00	.00
9. Taxable IRA distributions	9		.00		.00	.00	.00
10. Taxable pensions and annuities (Att. Form 1099-R)	10		.00		.00	.00	.00
11. Rental real estate, royalties, partnerships, S corps., trusts, etc. (Attach copy of fed. Sch. E)	11		.00		.00	.00	.00
12. Subchapter S corporation distributions (Attach copy of federal Schedule K-1)	12		NOT APPLICABLE		.00	.00	.00
13. Farm income or (loss) (Att. copy of fed. Sch. F)	13		.00		.00	.00	.00
14. Unemployment compensation	14		.00		.00	NOT APPLICABLE	NOT TAXABLE
15. Social security benefits	15		.00		.00	NOT APPLICABLE	NOT TAXABLE
16. Other income (Att. statement listing type and amt)	16		.00		.00	.00	.00
17. Total additions (Add lines 2 through 16)	17		.00		.00	.00	.00
18. Total income (Add lines 1 through 16)	18		.00		.00	.00	.00

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

1. IRA deduction (Attach copy of Schedule 1 of federal return & evidence of payment)	1		.00		.00	.00	.00
2. Self-employed SEP, SIMPLE and qualified plans (Attach copy of Schedule 1 of fed. return)	2		.00		.00	.00	.00
3. Employee business expenses (See instructions & attach copy of fed. Form 2106)	3					.00	.00
4. Moving expenses (Into city area only) (Attach copy of federal Form 3903)	4		.00		.00	.00	.00
5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT.) (Att. copy of page 1 of fed. return)	5		.00		.00	.00	.00
6. Renaissance Zone deduction (Att. Sch. RZ)	6					.00	.00
19. Total deductions (Add lines 1 through 6)	19					.00	.00
20a. Total income after deductions (Subtract line 19 from line 18)	20a					.00	.00
20b. Losses transferred between columns C and D (If line 20a is a loss in either column C or D, see instructions)	20b					.00	.00
20c. Total income after adjustment (Line 20a less line 20b)	20c					.00	.00
21. Exemptions (Enter the number of exemptions from Form BR-1040, page 2, box 1h, on line 21a and multiply by the value of an exemption, and enter on line 21b) (If the amount on line 21b exceeds the amount of resident income on line 20c, enter unused portion (line 20b less line 20c) on line 21c)	21a			21b		.00	
				21c			.00
22a. Total income subject to tax as a resident (Subtract line 21b from line 20c; if zero or less, enter zero)	22a					.00	
22b. Total income subject to tax as a nonresident (Subtract line 21c from line 20c; if zero or less, enter zero)	22b						.00
23a. Tax at resident rate (MULTIPLY LINE 22a BY RESIDENT TAX RATE 1% (0.01))	23a					.00	
23b. Tax at nonresident rate (MULTIPLY LINE 22b BY NONRESIDENT TAX RATE 0.5% (0.005))	23b						.00
23c. Total tax (Add lines 23a and 23b) (ENTER HERE AND ON FORM BR-1040, PAGE 1, LINE 23b, AND PLACE A MARK (X) IN BOX 23a OF FORM BR-1040)	23c					.00	

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**WAGES AND EXCLUDIBLE WAGES SCHEDULE - BR-1040, PAGE 1, LINE 1, COLUMN B** **Attachment 2-1**  
*All W-2 forms must be attached to page 1 of the return* Revised 01/30/2020

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7). Excludible wages for each employer are also reported on Form BR-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form BR-1040, page 1, line 1, col. B.

<b>WAGES, ETC.</b>	Employer (or source) 1		Employer (or source) 2		Employer (or source) 3	
1. Employer's ID number (W-2, box b) or source's ID Number if available						
2. Employer's name (Form W-2, box c) or source's name						
3. SSN from Form W-2, box a						
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
5. Dates of employment during tax year	From	To	From	To	From	To
6. Mark (X) box if you work at multiple locations in and out of Big Rapids	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there: include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)						
8. Wages, tips, other compensation (Form W-2, Box 1); report statutory employee wages as zero						
9. Wages not included in Form W-2, box 1 (See instructions)						
10. Code for wage type reported on line 9						

<b>NONRESIDENT WAGE ALLOCATION</b>	Employer (or source) 1		Employer (or source) 2		Employer (or source) 3	
For use by nonresidents or part-year residents who worked both in and outside of the city for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in city while a nonresident (use only wages and days worked while a nonresident for computations.) Nonresidents working all of their work time for an employer in the city should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.						
11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)						
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside the city						
13. Actual number of days or hours worked (Line 11 less line 12)						
14. Enter actual number of days or hours worked in city						
15. Percentage of days or hours worked in city (Line 14 divided by line 13; default is 100%)	%		%		%	
16. Wages earned in city (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)						

<b>EXCLUDIBLE WAGES</b>	Employer (or source) 1		Employer (or source) 2		Employer (or source) 3	
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)						
18. Enter resident excludible wages						
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by Big Rapids						
20. Total excludible wages (Line 17 plus line 18; Enter here and on BR-1040, page 2, Excluded Wages schedule)						
21. Total taxable wages (Line 8 plus line 9 less line 20)						
22. Total wages (Add lines 8 and 9 for all employers and other sources; must equal amount reported on Form BR-1040, page 1, line 1, column A; Part-year residents must equal amount reported on Schedule TC, line 1, column A)						
23. Total excludible wages from all employers and other sources (Add line 20 for all columns; enter here and also on Form BR-1040, page 1, line 1, column B; part-year residents enter here and on Schedule TC, line 1, column B)						
24. Total taxable wages from all employers and other sources (Line 22 less line 23); enter here and also on Form BR-1040, page 1, line 1, column C; part-year residents enter here and allocate on Schedule TC, line 1, between columns C and D)						

**FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.**

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**WAGES AND EXCLUDIBLE WAGES SCHEDULE - BR-1040, PAGE 1, LINE 1, COLUMN B** **Attachment 2-2**  
*All W-2 forms must be attached to page 1 of the return* Revised 01/30/2020

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7). Excludible wages for each employer are also reported on Form BR-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form BR-1040, page 1, line 1, col. B.

<b>WAGES, ETC.</b>	<b>Employer (or source) 4</b>	<b>Employer (or source) 5</b>	<b>Employer (or source) 6</b>
1. Employer's ID number (W-2, box b) or source's ID Number if available			
2. Employer's name (Form W-2, box c) or source's name			
3. SSN from Form W-2, box a			
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Dates of employment during tax year	From <input type="checkbox"/> To <input type="checkbox"/>	From <input type="checkbox"/> To <input type="checkbox"/>	From <input type="checkbox"/> To <input type="checkbox"/>
6. Mark (X) box if you work at multiple locations in and out of Big Rapids	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there: include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)			
8. Wages, tips, other compensation (Form W-2, Box 1); report statutory employee wages as zero			
9. Wages not included in Form W-2, box 1 (See instructions)			
10. Code for wage type reported on line 9			

<b>NONRESIDENT WAGE ALLOCATION</b>	<b>Employer (or source) 4</b>	<b>Employer (or source) 5</b>	<b>Employer (or source) 6</b>
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For use by nonresidents or part-year residents who worked both in and outside of the city for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in city while a nonresident (use only wages and days worked while a nonresident for computations.) Nonresidents working all of their work time for an employer in the city should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.

11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)			
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside the city			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in city			
15. Percentage of days or hours worked in city (Line 14 divided by line 13; default is 100%)	%	%	%
16. Wages earned in city (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)			

<b>EXCLUDIBLE WAGES</b>	<b>Employer (or source) 4</b>	<b>Employer (or source) 5</b>	<b>Employer (or source) 6</b>
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)			
18. Enter resident excludible wages			
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by Big Rapids			
20. Total excludible wages (Line 17 plus line 18; Enter here and on BR-1040, page 2, Excluded Wages schedule)			
21. Total taxable wages (Line 8 plus line 9 less line 20)			

**FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.**

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**WAGES AND EXCLUDIBLE WAGES SCHEDULE - BR-1040, PAGE 1, LINE 1, COLUMN B** **Attachment 2-3**  
*All W-2 forms must be attached to page 1 of the return* Revised 01/30/2020

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7). Excludible wages for each employer are also reported on Form BR-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form BR-1040, page 1, line 1, col. B.

<b>WAGES, ETC.</b>	<b>Employer (or source) 7</b>	<b>Employer (or source) 8</b>	<b>Employer (or source) 9</b>
1. Employer's ID number (W-2, box b) or source's ID Number if available			
2. Employer's name (Form W-2, box c) or source's name			
3. SSN from Form W-2, box a			
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Dates of employment during tax year	From <input type="checkbox"/> To <input type="checkbox"/>	From <input type="checkbox"/> To <input type="checkbox"/>	From <input type="checkbox"/> To <input type="checkbox"/>
6. Mark (X) box if you work at multiple locations in and out of BIG RAPIDS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there: include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)			
8. Wages, tips, other compensation (Form W-2, Box 1); report statutory employee wages as zero			
9. Wages not included in Form W-2, box 1 (See instructions)			
10. Code for wage type reported on line 9			

<b>NONRESIDENT WAGE ALLOCATION</b>	<b>Employer (or source) 7</b>	<b>Employer (or source) 8</b>	<b>Employer (or source) 9</b>
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For use by nonresidents or part-year residents who worked both in and outside of the city for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in city while a nonresident (use only wages and days worked while a nonresident for computations.) Nonresidents working all of their work time for an employer in the city should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.

11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)			
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside the city			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in city			
15. Percentage of days or hours worked in city (Line 14 divided by line 13; default is 100%)	%	%	%
16. Wages earned in city (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)			

<b>EXCLUDIBLE WAGES</b>	<b>Employer (or source) 7</b>	<b>Employer (or source) 8</b>	<b>Employer (or source) 9</b>
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)			
18. Enter resident excludible wages			
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by BIG RAPIDS			
20. Total excludible wages (Line 17 plus line 18; Enter here and on BR-1040, page 2, Excluded Wages schedule)			
21. Total taxable wages (Line 8 plus line 9 less line 20)			

**FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.**

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**EXCLUDIBLE INTEREST INCOME - BR-1040, PAGE 1, LINE 2, COLUMN B** **Attachment 3**

Nonbusiness interest income of a nonresident individual is totally excluded Revised 01/30/2020

1. Interest from federal obligations	.00
2. Interest from Subchapter S corporations (Attach Schedule K-1)	.00
3. Other excludible interest income (Attach detailed explanation)	.00
4. Excludible interest income (Add lines 1, 2 and 3; enter total here and on page 1, line 2, column B; part-year residents see line 5)	.00
5. Part-year residents enter total from line 4 plus total interest received while a nonresident on Schedule TC, line 2, column B (Lines 1, 2 and 3 should report only interest received while a resident)	

**EXCLUDIBLE DIVIDEND INCOME - BR-1040, PAGE 1, LINE 3, COLUMN B** **Attachment 4**

Dividend income of a nonresident individual is totally excluded Revised 01/30/2020

1. Dividends from federal obligations	.00
2. Dividends from Subchapter S corporations (Attach Schedule K-1)	.00
3. Other excludible dividend income (Attach detailed explanation)	.00
4. Excludible dividend income (Add lines 1, 2 and 3; enter total here and on page 1, line 3, column B; part-year residents see line 5)	.00
5. Part-year residents enter total from line 4 plus total dividends received while a nonresident on Schedule TC, line 2, col. B (Lines 1, 2 and 3 should report only dividends received while a resident)	

**EXCLUSIONS AND ADJUSTMENTS TO BUSINESS INCOME OR (LOSS) - BR-1040, PAGE 1, LINE 6, COLUMN B** **Attachment 5**

Nonresidents and part-year residents use this schedule to compute excludible business income reported on federal Schedule C that is from business activity outside the city while a nonresident Revised 01/30/2020

Attach a copy of each Federal Schedule C.  
 Attach a separate Business Allocation Formula calculation for each separate federal Schedule C if allocating income of a business.  
 Note: In determining the average percentage, if a factor does not exist, you must divide the total of the percentages by the number of factors used.  
 Note: If you are authorized to use a special formula, attach a copy of the administrator's approval letter and attach a schedule detailing calculation.  
 Note: Net operating loss from prior year is reported on Line 16, Other income.

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

**BUSINESS # 1 DBA**

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

**BUSINESS # 2 DBA**

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

Taxpayer's name		Taxpayer's SSN	2019 Big Rapids	
<b>EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAIN OR (LOSS) - BR-1040, PAGE 1, LINE 7, COLUMN B</b>				<b>Attachment 6</b>
Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to capital gains or (losses)			RESIDENT COLUMN	NONRESIDENT COLUMN
1. Capital gain or (loss) on property located outside of city			NOT EXCLUDIBLE	.00
2. Capital gain or (loss) on securities issued by U.S. Government			.00	EXCLUDIBLE ON LINE 1
3. Portion of capital gain or (loss) from property owned prior to Ordinance inception (For residents on all such property; for nonresidents only on property located in city.) (Attach a schedule that identifies and shows the calculation for each.)			.00	.00
4. Capital gain or (loss) from Sub. S corporations (See instructions) (Attach schedule.)			.00	.00
5. Adjustment for capital loss carryover from period prior to residency (A resident is not allowed to claim a capital loss carryover from property sold prior to their date of residency.)			.00	NO ADJUSTMENT ALLOWED
6. Adjustment for difference between federal and city's capital loss carryover from prior year (The city's capital loss carryover is usually different from the amount reported on federal return; an adjustment must be made for this difference.)			.00	.00
7. Adjustment to limit capital loss to \$3,000 for tax year			.00	.00
8. Total exclusions and adjustments to capital gains or (losses) (Enter total here and on Form BR-1040, page 1, line 7, column B, or for part-year residents, enter on Schedule TC, line 7, column B)			.00	.00
Attach copy of federal Schedule D and all supporting schedules to return.				
Deferred gains from sales of property located in city or property sold while a resident of city are taxable when reported on federal return.				
				Revised 01/30/2020

<b>EXCLUSIONS AND ADJUSTMENTS TO OTHER GAINS OR (LOSSES) - BR-1040, PAGE 1, LINE 8, COLUMN B</b>				<b>Attachment 7</b>
Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to other gains or (losses)			RESIDENT COLUMN	NONRESIDENT COLUMN
1. Other gains or (losses) on property located outside of city			NOT EXCLUDIBLE	.00
2. Portion of other gains or (losses) from property owned prior to effective date of tax for city (For residents on all such property; for nonresidents only on property located in city.) (Attach a schedule that identifies and shows the calculation for each.)			.00	.00
3. Other gains or (losses) from Sub. S corporations (See instructions)			.00	.00
4. Total excludible other gains and losses (Enter total here and on Form BR-1040, page 1, line 8, column B, or for part-year residents, enter on Schedule TC, line 8, column B)			.00	.00
Deferred gains from sales of property located in city or property sold while a resident of city are taxable when reported on federal return.				
Attach a copy of federal Form 4797 and all supporting schedules to return to explain.				
				Revised 01/30/2020

<b>EXCLUSIONS AND ADJUSTMENTS TO IRA DISTRIBUTIONS - BR-1040, PAGE 1, LINE 9, COLUMN B</b>					<b>Attachment 8</b>
List all IRA distributions reported as taxable on federal return					Revised 01/30/2020
Enter T for taxpayer or S for spouse	Payer's federal ID Number	Payer's name	Federally taxable IRA distributions	Distribution Code (Form 1099-R, box 7)	Excludible IRA distributions
1.			.00		.00
2.			.00		.00
3.			.00		.00
4.			.00		.00
5. Total federally taxable IRA distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form BR-1040, page 1, line 9, column A)			.00		
6. Total excludible IRA distributions (Add lines above for this column; enter here and also on Form BR-1040 (for part-year residents, Sch. TC), page 1, line 9, col. B)					.00

<b>EXCLUSIONS AND ADJUSTMENTS TO PENSIONS AND ANNUITIES - BR-1040, PAGE 1, LINE 10, COLUMN B</b>						<b>Attachment 9</b>
List pension distributions reported as taxable on federal return						Revised 01/30/2020
Enter T for taxpayer or S for spouse	Payer's federal ID Number	Payer's name	Kind of pension distribution (employer's pension plan, 401k plan, 457 plan, etc.)	Federally taxable pension distributions	Distribution Code (Form 1099-R, box 7)	Excludible pension distributions
1.				.00		.00
2.				.00		.00
3.				.00		.00
4.				.00		.00
5. Total federally taxable pension distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form BR-1040, page 1, line 10, column A)				.00		
6. Total excludible pension distributions (Add lines above for this column; enter here and also on Form BR-1040 (for part-year residents, Sch. TC), page 1, line 10, col. B)						.00

Taxpayer's name	Taxpayer's SSN	2019 Big Rapids	
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**EXCLUSIONS AND ADJUSTMENTS TO INCOME FROM RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, TRUSTS, ETC. - BR-1040, PAGE 1, LINE 11, COLUMN B** **Attachment 10**  
Revised 01/30/2020

Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, estates, trusts, REMIC's and farm rentals.	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Rental income (loss) from real estate located outside the City	NOT EXCLUDIBLE ON RESIDENT RETURN	.00
2. Royalties (A resident may exclude only royalty income upon which Michigan severance tax was paid; a nonresident may exclude royalty income upon which Michigan severance tax was paid and royalty income from sources outside the city)	.00	.00
3. Partnership income (loss) from partnership business activity outside the City	NOT EXCLUDIBLE ON RESIDENT RETURN	.00
4. Subchapter S corporation income (loss) (See instructions)	.00	.00
5. Estate or trust income or loss (Enter the total amount from federal Schedule E, line 37)	NOT EXCLUDIBLE ON RESIDENT RETURN	.00
6. Real estate mortgage investment conduits (REMIC's) income or loss and net farm rental income or loss from property located outside the city	NOT EXCLUDIBLE ON RESIDENT RETURN	
7. Total adjustments to income from rental real estate, royalties, partnerships, trusts, etc. (Enter here and on Form BR-1040, page 1, line 11, column B, or for part-year residents enter total of resident and nonresident columns on Schedule TC, line 11, column B)	.00	.00

Attach a schedule detailing the complete address of each piece of rental real estate.  
 Attach a schedule detailing name and ID number of each partnership and amount of adjustment.  
 Attach a schedule detailing name and ID number of each Subchapter S Corporation and amount of adjustment.  
 Attach copy of federal Schedule E.

**ADJUSTMENTS FOR TAX OPTION CORPORATION (LIKE SUBCHAPTER S CORPORATION) DISTRIBUTIONS** **Attachment 11**  
Revised 01/30/2020  
**- BR-1040, PAGE 1, LINE 12, COLUMN B**

Residents use this schedule to report distributions from tax option corporations (like Subchapter S Corporations) taxable under the City Income Tax Ordinance; part-year residents report only distributions received while a resident

CORPORATION NAME AND DBA	FEDERAL I.D. #	DISTRIBUTION RECEIVED
1.		.00
2.		.00
3.		.00
4.		.00
5. Total tax option (Subchapter S) corporation distributions (Add lines 1 through 4; enter here and on Form BR-1040, page 1, line 12, column B, or for part-year residents enter on Schedule TC, line 12, column B)		.00

Complete above schedule or attach a separate schedule listing the name federal ID number and amount of distribution from each tax option (Sub. S) corporation listed on federal Sch. E, page 2.  
 Attach a copy of each Schedule K-1 (1120-S) pages 1 and 2 to return.

**EXCLUSIONS AND ADJUSTMENTS TO FARM INCOME OR (LOSS) - BR-1040, PAGE 1, LINE 13, COLUMN B** **Attachment 12**  
Revised 01/30/2020

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

<b>FARM INCOME</b>	<b>FARM</b>
1. Net profit (or loss) from farm	.00
2. Farm allocation percentage	%
3. Allocated net profit (or loss), multiply line 1 by line 2	.00
4. Excludible net profit (or loss) ( subtract line 3 from line 1; enter here and on Form BR-1040, page 1, line 13, column B)	.00

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

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

Taxpayer's name	Taxpayer's SSN	2019 Big Rapids	
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**EXCLUSIONS AND ADJUSTMENTS TO OTHER INCOME - BR-1040, PAGE 1, LINE 16, COLUMN B** **Attachment 13**  
Residents and nonresidents use this schedule to report exclusions and adjustments to other income Revised 01/30/2020

SOURCE OF INCOME	FEDERAL I.D. #	NATURE OF INCOME	RESIDENT COLUMN	NONRESIDENT COLUMN
1.			.00	.00
2.			.00	.00
3.			.00	.00
4. Total adjustments and exclusions to other income (Add lines 1 through 3 and enter totals here and on Form BR-1040, page 1, line 16, column B. Part-year residents enter totals on Form BR-1040TC, line 16, column B)			.00	.00

Attach an explanation of and calculation for any reported federal and city Net Operating Loss deduction.  
Attach an explanation for each item reported and excluded on the Other Income line.  
Add lines as needed.

**IRA DEDUCTION WORKSHEET - BR-1040, PAGE 2, DEDUCTIONS SCHEDULE - LINE 1** **Attachment 14**

**RESIDENT:** Claim 100% of the federal IRA deduction unless taxpayer or spouse has nontaxable earned income (military pay, etc.). If the taxpayer or spouse has nontaxable earned income, compute IRA deduction in the same manner as a nonresident using worksheet below.

**NONRESIDENT:** Use worksheet below to compute the city IRA deduction.

**PART-YEAR RESIDENT:** Compute the resident portion of the IRA deduction following the resident instructions and using the amount of earned income received while a resident and the portion of the federal IRA deductible contributions made while a resident; compute nonresident portion of the IRA deduction using the amount of earned income received while a nonresident and the portion of the federal IRA deductible contributions made while a nonresident; list amounts separately on worksheet and enter the resident and nonresident IRA deduction on Schedule TC, Deductions schedule, line 1.

Nonresidents and part-year residents claiming a city IRA deduction must attach this completed worksheet to their city return. Revised 01/30/2020

	TAXPAYER		SPOUSE		TOTALS
	COLUMN A EARNED INCOME TAXABLE BY BIG RAPIDS	COLUMN B EARNED INCOME NOT TAXABLE BY BIG RAPIDS	COLUMN C EARNED INCOME TAXABLE BY BIG RAPIDS	COLUMN D EARNED INCOME NOT TAXABLE BY BIG RAPIDS	
1. Earned income	.00	.00	.00	.00	.00
2a. Federal IRA deduction	.00		.00		.00
2b. If part-year resident, enter portion of federal IRA deduction contributed while a resident	.00		.00		.00
	TAXPAYER		SPOUSE	INSTRUCTIONS	
3. Percentage that the individual's earned income taxable in city is to the individual's total earned income	%		%	Divide individual's earned income taxable by city (line 1, column A) by individual's total earned income (the sum of line 1, column A plus column B).	
4. City IRA deduction based upon individual's earned income	.00		.00	Taxpayer's or spouse's federal IRA deduction (line 2a) multiplied by city earned income percentage (line 3).	
5. Amount individual's federal IRA deduction exceeds individual's earned income taxable by city	.00		.00	Taxpayer's or spouse's federal IRA deduction (line 2a) less the individual's earned income taxable by city (line 1).	
6. Amount spouse's earned income exceeds spouse's federal IRA deduction (excess earned income)	.00		.00	Column A equals spouse's earned income taxable by city (line 1 of spouse's column C) less spouse's federal IRA deduction (line 2a of spouse's column C). Column C equals taxpayer's earned income taxable by city (line 1 of taxpayer's column A) less taxpayer's federal IRA deduction (line 2a of taxpayer's column A).	
7. City IRA deduction based upon spouse's earned income	.00		.00	If individual's (taxpayer or spouse) federal IRA deduction exceeds individual's earned income and spouse's earned income exceeds spouse's federal IRA deduction (line 5), enter the lesser of the individual's excess IRA (line 5) or spouse's excess earned income multiplied by spouse's city earned income percentage (line 6), else enter zero.	
8. City's IRA deduction	.00		.00	Add individual's (taxpayer or spouse) city IRA deduction based upon their own city earned income (line 4) and their city IRA deduction based upon their spouse's earned income (line 7).	
9. <b>RESIDENT OR PART-YEAR RESIDENT:</b> Enter total resident IRA deduction here. Normally this is the total of the taxpayer's and spouse's city IRA deduction, line 2a of columns A and C. If a part-year resident, normally this is the total of the taxpayer's and spouse's city IRA deduction, line 2b of columns A and C. If either the taxpayer or spouse has nontaxable earned income while a resident, separately compute the resident IRA deduction in the same manner as a nonresident.			.00	<b>PART-YEAR RESIDENT:</b> Enter total federal IRA deduction on Schedule TC, Deductions schedule, line 1, column A; enter the resident city IRA deduction in column C; enter the nonresident city IRA deduction in column D; and enter in column B the difference of the amount in column A less the amounts in column C and column D.	
10. <b>NONRESIDENT:</b> Total city nonresident IRA deduction (Enter total of the taxpayer's (line 8, column A) and spouse's (line 8, column C) city IRA deduction here and on Form BR-1040, page 2, Deductions schedule, line 1) <b>PART-YEAR RESIDENT:</b> See instructions on the right.			.00		



**SELF-EMPLOYED, SEP, SIMPLE AND QUALIFIED PLANS DEDUCTION WORKSHEET - BR-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 2** **Attachment 15**  
Revised 01/30/2020

**RESIDENT:** No schedule required; a full year resident deducts amount reported on federal Form 1040, line 28.  
**NONRESIDENT:** Nonresidents use the nonresident deduction column of this worksheet to calculate their deduction. A nonresident is required to attach a copy of this deduction schedule to their city return.

**PART-YEAR RESIDENT:** Part-year residents use a separate line to report the amount of deduction by related source of income as a resident or while a nonresident and indicate resident (R) or nonresident (N) relationship in front of the deduction by related source of income. The resident portion of the deduction is 100% of the related deduction. The nonresident deduction is related to the income earned in the city while a nonresident and is computed by entering the percentage the related income is taxable in the Percentage Related Income Is Taxable column and entering the product of multiplying the related deduction times the percentage and entering it in the Nonresident Deduction column.

RELATED SOURCE OF INCOME	FEIN (OR SSN) OF RELATED SOURCE OF INCOME	R OR N	FEDERAL DEDUCTION BY RELATED SOURCE OF INCOME	PERCENTAGE RELATED INCOME IS TAXABLE	RESIDENT DEDUCTION FOR A PART-YEAR RESIDENT	NONRESIDENT DEDUCTION
1.			.00	%	.00	.00
2.			.00	%	.00	.00
3.			.00	%	.00	.00
4.			.00	%	.00	.00
5. Add lines 1 through 4 of each dollar column (Federal Deduction column should total amount reported on federal Form 1040, line 28)			.00		.00	.00

6. Nonresidents enter total from nonresident deduction column on Form BR-1040, page 2, Deductions schedule, line 2. Part-year residents enter total from the part-year resident column on Schedule TC, Deductions schedule, line 2, column C and enter total from the nonresident deduction column on Schedule TC, Deductions schedule, line 2, column D

**EMPLOYEE BUSINESS EXPENSE DEDUCTION WORKSHEET - BR-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 3, Form BR-2106** **Attachment 16**  
Revised 01/30/2020

	Column 1 As reported on federal Form 2106	Column 2 Employer 1	Column 3 Employer 2	Column 4 Employer 3	Column 5 Employer 4
1. Employer's identification number (FEIN)					
2. Occupation (List for each employer)					
3. Vehicle expenses	.00	.00	.00	.00	.00
4. Parking, fees, tolls and local transportation, including train, bus, etc.	.00	.00	.00	.00	.00
5. Travel expenses while away from home overnight, including, lodging, airfare, car rental, etc. Do not include meals and entertainment	.00	.00	.00	.00	.00
6. Were you an outside salesperson? (Answer yes or no in the column for each employer; see definition of outside salesperson below)					
7. Business expenses not included on lines 3, 4 or 5. Do not include meals and entertainment ( <b>Enter these expenses only if an outside salesperson; see instruction below</b> )	.00	.00	.00	.00	.00
8. Meals (See meal expenses instruction below)	.00	.00	.00	.00	.00
9. Total business expenses (Add lines 3, 4, 5, 7 and 8)	.00	.00	.00	.00	.00
10. Enter reimbursements received from your employer for expenses included in line 9 that were not reported to you in box 1 of Form W-2	.00	.00	.00	.00	.00
11. Business expense deduction (Line 9 less line 10)		.00	.00	.00	.00
12. Percentage deductible (Same percentage related wages are taxable)		%	%	%	%
13. Allowable business expense deduction (Line 11 times line 12)		.00	.00	.00	.00
14. Total business expense deduction (Enter the total of line 13, columns 2 through 5 here and also on Form BR-1040, page 2, Deductions schedule, line 3)					.00

**Form BR-2106, Column 1, lines to related lines on federal Form 2106**  
 Line 3 = Fed. Form 2106, line 1, Col. A; line 4 = Fed. Form 2106, line 2, Col. A; line 5 = Fed. Form 2106, line 3, Col. A; line 7 = Fed. Form 2106, line 4, Col. A; line 8 = Fed. Form 2106, line 5, Col. B; line 9 = Fed. Form 2106, line 6, Col. A & B; line 10 = Fed. Form 2106, line 7, Col. A & B; line 11 = Fed. Form 2106, line 8, Col. A & B.

**2106 requirements**  
 The changes made at the federal level do not apply to the City for the 2106. In order to show proof of these expenses a detailed list may be required.

**Outside salesperson:**  
 An "outside salesperson" is one who solicits business while working away from the employer's place of business as a full-time salesperson. If the individual is required to spend a stated period of time selling at the employer's place of business as part of their job, the individual is not an outside salesperson. If the individual only performs incidental activities there, such as writing up and handing in orders, the individual qualifies for the expense deduction. A salesperson whose principal activity is service and delivery is not an "outside salesperson." An inside salesperson who makes incidental outside calls and sales is not an "outside salesperson."

**Line 7 instructions:**  
 Business expenses reported are allowed as an expense on the city's return only when the individual employee qualifies as an outside salesperson when the expenses were incurred.

**Meal expenses:**  
 Under the Uniform City Income Tax Ordinance meal expenses are allowed only when incurred while away from home. No deduction is allowed for entertainment unless incurred by an outside salesperson.

<table border="1"> <tr> <td>Taxpayer's name</td> <td>Taxpayer's SSN</td> <td>2019 Big Rapids</td> </tr> </table>	Taxpayer's name	Taxpayer's SSN	2019 Big Rapids
Taxpayer's name	Taxpayer's SSN	2019 Big Rapids	

**MOVING EXPENSE DEDUCTION WORKSHEET - BR-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 4** **Attachment 17**  
**BR-3903** No deduction is allowed when moving away from the city Revised 01/30/2020

**RESIDENT:** A resident individual who moved into the city may claim the deduction as claimed on federal Form 3903.  
**NONRESIDENT:** A nonresident individual who moved into the area of the city may claim a portion or all of the deduction as claimed on federal Form 3903 based upon the percentage the income after moving to the area is taxable by the city.  
**PART-YEAR RESIDENT:** An individual who moved to the area of the city and was temporarily a nonresident working in the city and then became a resident during the tax year may be entitled to a portion of the deduction as a nonresident and as a resident of the city.

DISTANCE TEST WORKSHEET			
1. Number of miles from your old home to your new workplace	1		miles
2. Number of miles from your old home to your old workplace	2		miles
3. Subtract line 2 from line 1. If zero or less, enter -0-	3		miles
If line 3 is greater than 50 miles continue, otherwise you are not qualified to claim this deduction.			
4. Cost of transportation and storage of household goods and personal effects (See instructions for federal Form 3903)	4		.00
5. Cost of travel (including lodging) from your old home to your new home. (See instructions for federal Form 3903) (Do not include the cost of meals.)	5		.00
6. Add lines 4 and 5	6		.00
7. Enter the amount your employer paid you for the expenses listed on lines 4 and 5 that is not included in box 1 of your Form W-2 (wages) (This amount should be shown in box 12 of your Form W-2 with a code P)	7		.00
8. Is line 6 more than line 7?	No	You cannot deduct your moving expenses. (If line 6 is less than line 7, subtract line 6 from line 7 and include the result on Form BR-1040, page 1 line 1, column A and report exclusion of this income on the excluded wages schedule)	8a .00
	Yes	Subtract line 7 from line 6	8b .00
9. Enter percentage of income earned as a resident after moving into area	9	%	
10. Enter percentage of income earned as a nonresident in the city after moving into area	10	%	
11. Multiply line 8b by the percentage on line 9 (Moving expense deduction allowed while a resident; enter here and on Form BR-1040, page 2, Deductions schedule, line 4)	11	.00	
12. Multiply line 8b by the percentage on line 10 (Moving expense deduction allowed while a nonresident; enter here and on Form BR-1040, page 2, Deductions schedule, line 4) (If a part-year resident add amounts on line 11 and 12 and enter on Schedule TC, Deductions schedule, line 4)	12	.00	

**ALIMONY PAID DEDUCTION WORKSHEET - BR-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 5** **Attachment 18**  
Revised 01/30/2020

**RESIDENT:** Full-year residents claim the entire amount of alimony reported on federal Form 1040, Schedule 1, Line 31a. A full-year resident is not required to attach this deduction schedule to their city income tax return.  
**NONRESIDENT:** Nonresidents use the nonresident column of this worksheet to calculate their city alimony deduction.  
**PART-YEAR RESIDENT:** A part-year resident may need to use both the resident and nonresident columns of this worksheet to calculate their alimony deduction. For each line of the worksheet, compute the amount to enter into the resident and/or nonresident columns and follow the line by line instructions. A part-year resident with no city income while a nonresident ignores the nonresident column of this form.

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

Taxpayer's name	Taxpayer's SSN	2019 Big Rapids	
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**OTHER TAX PAYMENTS - BR-1040, PAGE 1, LINE 24b, PAYMENTS AND CREDITS (ESTIMATED TAX PAYMENTS, EXTENSION PAYMENTS, CREDIT FORWARD, TAX PAID BY A PARTNERSHIP AND CREDIT FOR TAX PAID BY A TAX OPTION CORPORATION)** **Attachment 20**  
Revised 01/30/2020

A resident of Flint or Grand Rapids may claim a credit for tax paid by a tax option corporation based on income taxable to the resident and also taxed by a city to the corporation (see instructions as this credit is not allowed by any other city).

OTHER TAX PAYMENTS					OTHER TAX PAYMENTS
1.	Estimated tax payments				.00
2.	Tax paid with an extension				.00
3.	Credit forward from last tax year				.00
4.	Tax paid by a partnership	Partnership FEIN		Partnership name	.00
5.	Tax paid by a partnership	Partnership FEIN		Partnership name	.00
6.	Credit for tax paid by a tax option corporation	Corporation FEIN		Corporation name	.00
7.	Credit for tax paid by a tax option corporation	Corporation FEIN		Corporation name	.00
8.	Total credit for estimated tax, extension and partnership tax payments and credit forward (Add lines 1 through 7; enter here and on BR-1040, Page1,Payments and Credits schedule, line 24b)				.00

**CREDIT FOR TAX PAID TO ANOTHER CITY - BR-1040, PAGE 1, PAYMENTS AND CREDITS SCHEDULE, LINE 24c (Credit will be disallowed if a copy of page 1 of the other city's return is not attached)** **Attachment 21**  
Revised 01/30/2020

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

OTHER CITY'S NAME OR CORPORATION FEDERAL EMPLOYER IDENTIFICATION NUMBER AND NAME			TAX CREDIT
1.	Tax paid to another city	City name	.00
2.	Tax paid to another city	City name	.00
3.	Total credit for tax paid to another city (Add lines 1 and 2; enter here and on BR-1040, Page 1, Payments and Credits schedule, line 24c)		.00

CALCULATION OF CREDIT FOR TAX PAID TO ANOTHER CITY (Residents only) Use a separate calculation worksheet for each city	RESIDENT CITY	OTHER CITY
	BIG RAPIDS	
1. Income taxable in the nonresident city that is also taxable in the resident city (Same amount for both cities)	.00	.00
2. Exemptions amount per city's return	.00	.00
3. Taxable income for credit	.00	.00
4. Tax for credit purposes at each city's nonresident tax rate	.00	.00
5. Credit allowed for tax paid to another city (Enter the smaller of resident city's or other city's tax from line 4)	.00	.00