

Your name	Social Security number	Occupation in which expenses were incurred
-----------	------------------------	--

Part 1 Employee Business Expenses and Reimbursements

STEP 1 Enter Your Expenses	Column A Other Than Meals		Column B Meals	
1. Vehicle Expense from Federal 2106.....	1.	00		
2. Parking fees, tolls, and local transportation, including train, bus, etc.	2.	00		
3. Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do Not include meals	3.	00		
4. Meals	4.		00	
5. Add lines 1 through 4 and enter the total expenses here.....	5.		00	

Note: If you were not reimbursed for any expenses in Step 1, skip line 6 and enter the amount from line 5 (both columns) on line 8.

STEP 2 Enter Amounts Your Employer Gave for Expenses Listed in Step 1

6. Enter amounts your employer gave you that were not reported to you on your W-2.	6.		00			00
---	----	--	----	--	--	----

STEP 3 Figure Expenses To Deduct on Big Rapids Form 1040

7. Subtract line 6 from line 5.	7.		00			00
8. Add the amounts on line 7 of both columns and enter the total here. Also enter the total on Big Rapids Form 1040, line 3.....	8.			00		

CITY INCOME TAX ORDINANCE

Sec. 33. Ordinary, necessary, reasonable and unreimbursed expenses paid or incurred by an individual in connection with the performance by him of services as an employee may be deducted from gross income in determining income subject to the tax to the extent the expenses are applicable to income taxable under this ordinance. The expenses are limited to the following:

- (a) Expenses of travel, meals and lodging while away from home.
- (b) Expenses as an outside salesman, away from his employer's place of business.
- (c) Expenses of transportation.
- (d) Expenses under a reimbursement or other expense allowance arrangement with his employer, where the reimbursement or allowance has been included in the total compensation reported.

2013 CITY OF BIG RAPIDS 2013

EMPLOYER'S WITHHOLDING TAX FORMS AND INSTRUCTIONS

Dear Employer,

All necessary forms for reporting and remitting City of Big Rapids Income Tax withholding for calendar year 2013 are enclosed.

Please review the pre-printed forms to see that the correct name, address and Federal Employer Identification Number are listed. If an error is noted, file a Notice of Change or Discontinuance.

WHEN PREPARING W-2 FORMS, CLEARLY IDENTIFY THE LOCALITY IN BOX 20 OF THE FORM AS *BIG RAPIDS* OR *BR*. THIS WILL HELP AVOID CONFUSION WITH OTHER MICHIGAN CITIES WITH AN INCOME TAX.

WHO IS REQUIRED TO WITHHOLD?

Every employer who:

1. Has a location in the City of Big Rapids; or
2. Is doing business in the City of Big Rapids.

WITHHOLDING RATES:

Use **1%** (.01) for:

1. Residents of the City of Big Rapids working anywhere,
2. Residents of the City of Big Rapids working outside of Big Rapids who are not subject to withholding for the city where they work.

Use **1/2%** (.005) for:

Nonresidents of the City of Big Rapids working in Big Rapids.

QUESTIONS?

**CALL
(231) 592-4012**

CITY OF BIG RAPIDS INCOME TAX DEPARTMENT

YEAR 2013 INCOME TAX WITHHOLDING FORMS AND INSTRUCTIONS

THIS BOOKLET CONTAINS THE FOLLOWING FORMS AND INSTRUCTIONS:

NOTICE OF CHANGE OR DISCONTINUANCE.

EMPLOYER'S MONTHLY OR QUARTERLY DEPOSIT OF INCOME TAX WITHHELD, FORM BR-941.

EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD, FORM BRW-3. THIS FORM MUST BE FILED ON OR BEFORE FEBRUARY 28, 2014.

INSTRUCTIONS FOR EMPLOYER'S MONTHLY OR QUARTERLY DEPOSIT OF INCOME TAX WITHHELD, FORM BR-941.

A monthly deposit is required for the first and/or second month of a quarter when the amount withheld during the month exceeds \$100.00. If not complied with, the withholdings will be subject to interest and penalty.

EXEMPTIONS

Exemptions of \$600.00 per year are allowed the employee for himself, his spouse, and each of his dependents. Dependents and all deductions are those allowed by the Internal Revenue Service.

The withholding may be determined by a direct percentage. For residents 1%, for non-residents working inside the city limits 1/2%. The following amounts may be used per exemptions.

Weekly	\$11.54
Bi-Weekly	\$23.08
Semi-Monthly	\$25.00
Monthly	\$50.00
Per Diem	\$1.65

FOR EXAMPLE:

Gross Weekly Pay	\$500.00
2 Exemptions	\$23.08
	\$476.92
Residents (1%)	\$4.77
Non-residents (1/2%)	\$2.38

PREPARING W-2 FORMS – IF BOX 20 OF THE W-2 FORM IS LEFT BLANK OR DOES NOT CLEARLY IDENTIFY THE LOCALITY AS BIG RAPIDS OR BR, YOUR EMPLOYEES WILL EXPERIENCE A DELAY IN THE PROCESSING OF THEIR RETURNS.

CITY OF BIG RAPIDS
INCOME TAX DEPARTMENT
NOTICE OF CHANGE OR DISCONTINUANCE

ACCOUNT NUMBER (FEIN)	CHANGES EFFECTIVE ON (Date)
CURRENT LEGAL NAME	CHANGE LEGAL NAME TO
DBA	CHANGE DBA TO
CURRENT LEGAL BUSINESS ADDRESS	CHANGE LEGAL BUSINESS ADDRESS TO
MAILING ADDRESS	CHANGE MAILING ADDRESS TO

**Instructions: Place an "X" in all boxes that apply. Complete all information for that change.
Write any comments or explanations on back of form.**

- 1. The Internal Revenue Service assigned us Federal Employer Identification Number: _____
- 2. Our Federal Employer Identification Number is wrong. The correct number is: _____
- 3. We have incorporated. Our corporate name is: _____
- 4. Our new corporate Federal Employer Identification Number is: _____
- 5. Discontinue our withholding tax registration:
 - We no longer have any business activity in the City of Big Rapids.
 - We closed our business on: _____
 - We sold our entire business on: _____ We sold our business to: _____

 - We sold part of our business on: _____ Their FEIN is: _____

6. Address and phone number where we may be reached following discontinuance of business:

CONTACT PERSON	STREET ADDRESS	CITY	STATE	ZIP CODE	PHONE

- 7. Change in ownership. (Please explain on back)
- 8. Effective _____, we changed our fiscal year ending from _____ to _____
MONTH/YEAR MONTH MONTH
- 9. Other changes. (Please explain on back)

SIGNATURE OF PREPARER	PRINTED NAME OF PREPARER	DATE PREPARED	PREPARER'S PHONE NUMBER () -
-----------------------	--------------------------	---------------	--

EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

1. EMPLOYER NAME & ADDRESS	2. FEDERAL EMPLOYER IDENTIFICATION NUMBER
	DUE ON OR BEFORE FEBRUARY 28, 2014

SUMMARY OF WITHHOLDING TAX PAID		
MONTH/QUARTER	TAX WITHHELD	WITHHOLDING TAX PAID
January		
February		
March		
FIRST QUARTER TOTAL		
April		
May		
June		
SECOND QUARTER TOTAL		
July		
August		
September		
THIRD QUARTER TOTAL		
October		
November		
December		
FOURTH QUARTER TOTAL		
	TOTAL WITHHOLDING TAX PAID	3.
TOTAL BIG RAPIDS WAGES FROM BOX 1 OF YOUR 2013 W-2(S)		4.
NUMBER OF W-2 FORMS ATTACHED		5.
TOTAL TAX WITHHELD PER W-2(S)		6.
BALANCE DUE		7.
REFUND		8.

9. SIGNATURE	10. NAME AND TITLE <i>(Please Print)</i>	PHONE #	11. DATE
--------------	--	---------	----------

INSTRUCTIONS FOR EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

- Check identification information in Box 1 and Box 2. If incorrect, make corrections and file Notice of Change or Discontinuance.
- Enter tax withheld and tax payment information in the Summary of Withholding Tax Paid section.
- Enter the total withholding tax paid in Box 3.
- Enter the number of W-2 forms attached in Box 5.
- Enter the amount of tax withheld per the W-2 forms attached in Box 6. **Attach an adding machine tape totaling the W-2 forms and include copies of W-2 forms.**
- **It is being requested that you attach a copy of your CD if available of your W-2's for 2013.** (See last two pages of this booklet for filing CD from Innovative Software Company. Make sure you include box 18, 19, and 20 of W-2's on the CD).
- If the withholding tax paid (Box 3) is less than the tax withheld per the W-2 forms (Box 6), enter the balance due in Box 7. The balance due must be paid in full with this BRW-3 form. Make remittance payable to: BIG RAPIDS CITY TREASURER.
- If the withholding tax paid (Box 3) is greater than the tax withheld per the W-2 forms (Box 6), enter the refund in Box 8.
- If the withholding tax paid (Box 3) equals the tax withheld per the W-2 forms (Box 6) enter a zero (0) in Boxes 7 and 8.
- Sign the return in Box 9; Print your name, title, and phone number in Box 10; and enter the date signed in Box 11.
- Attach the required copies of the W-2 forms and payment for any balance due to the completed BRW-3 form and mail to:
BIG RAPIDS TREASURER'S OFFICE, 226 N. MICHIGAN AVENUE, BIG RAPIDS, MI 49307.

CITY OF BIG RAPIDS

INCOME TAX DEPARTMENT

INSTRUCTIONS FOR FORM BR-941, EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, AND FORM BR-941, EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD.

A. MONTHLY DEPOSITS AND QUARTERLY RETURNS

1. Monthly deposits of Big Rapids income tax withheld are required for each month in which the amount withheld exceeds \$100.00. Monthly deposits are made using Form BR-941. Remittance in full payable to the Big Rapids City Treasurer is required. Monthly deposits are due on the last day of the month following the month withheld. Example: The monthly deposit, Form BR-941, for May is due June 30.
2. Quarterly returns of Big Rapids income tax withheld are filed using Form BR-941. Remittance payable to Big Rapids City Treasurer is required. Quarterly returns and payments are due on the last day of the month following the end of the quarter. The quarterly return, Form BR-941, for the first quarter is due April 30.
3. Mail monthly deposits and Form BR-941, to the Big Rapids Treasurer's Office, 226 N. Michigan Avenue, Big Rapids, MI 49307.
4. A monthly deposit is not required if less than \$100 is withheld during a month.
5. A quarterly return, Form BR-941, is required even though no tax was withheld during a quarter. Under such circumstances, a quarterly return, form BR-941, must be filed showing zero tax withheld.
6. If the payment of wages has been temporarily discontinued for any reason, such as the seasonal nature of the business, the employer must continue to file returns.

B. INITIAL RETURNS

1. Registration via phone accepted at (231) 592-4012. Withholding forms and an employer's registration packet will be mailed immediately.
2. If you cannot wait for forms to timely file your first return, include a letter with your withholding tax payment providing the following information: Name of Business Owner(s), Type of Ownership, Employer Identification Number (EIN), d.b.a., address, mailing address and period covered.
3. If a business is sold or transferred at any point during a reporting period, both the old and new employer must file returns for the period. Neither employer should report tax withheld by the other, both employers should use their own EIN numbers. Also see instructions for Final Returns.

C. FINAL RETURNS – NOTICE OF CHANGE OR DISCONTINUANCE

1. If no wages are to be paid in the future, complete and file a Notice of Change or Discontinuance.
2. If the business has been sold or transferred, provide the name of the new owner(s), the date transferred and their EIN. Also, provide the name, address and telephone number of the person who will have custody of the books and records of the discontinued business.
3. When discontinuing a business, the Employer's Annual Reconciliation of Income Tax Withheld, Form BRW-3, and a W-2 form for each employee must be filed. These forms are due by the end of the month following the end of the quarter of discontinuance.
4. It is being requested that you attach a copy of your CD if available of your W-2's for 2013. (See last two pages of this booklet for filing CD). Make sure you include box 18, 19, and 20 of W-2's on the CD.

D. ALL EMPLOYERS

1. Pre-printed forms should be used in filing returns. If you do not have forms for filing, contact the Income Tax Department at (231) 592-4012 so forms can be mailed to you prior to the due date, or download off our website: www.ci.big-rapids.mi.us
2. Verify the name, address and EIN on the monthly deposit and quarterly return form BR-941. If an error is noted, the necessary corrections should be made on the form, and a Notice of Change or Discontinuance should be completed and filed.
3. Form BR-941 provides a space for adjustments to correct mistakes made on prior returns from the current calendar year. When an adjustment is reported it must be accompanied by a statement explaining the adjustment. **DO NOT TAKE CREDIT FOR A PRIOR YEAR'S OVERPAYMENT!**
4. Calculate and remit penalty and interest on all delinquent tax payments and delinquent returns.

2013 941 1M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD JANUARY 2013	3. DUE ON OR BEFORE 2/28/2013	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

2013 941 2M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD FEBRUARY 2013	3. DUE ON OR BEFORE 3/31/2013	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

2013 941 1Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD MARCH OR 1 ST QUARTER 2013	3. DUE ON OR BEFORE 4/30/2013
	TAXPAYER		

TAX REMITTED

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

January

February

March

Adjustments

TOTAL

PAY TO: **BIG RAPIDS CITY TREASURER**

MAIL TO: **BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

If final return, check here and complete Notice of Change or Discontinuance in return booklet.

2013 941 4M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD APRIL 2013	3. DUE ON OR BEFORE 5/31/2013	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

2013 941 5M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD MAY 2013	3. DUE ON OR BEFORE 6/30/2013	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

2013 941 2Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD JUNE OR 2 ND QUARTER 2013	3. DUE ON OR BEFORE 7/31/2013
	TAXPAYER		

TAX REMITTED

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

April	
May	
June	
Adjustments	
TOTAL	

PAY TO: **BIG RAPIDS CITY TREASURER**

MAIL TO: **BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

If final return, check here and complete Notice of Change or Discontinuance in return booklet.

2013 941 7M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD JULY 2013	3. DUE ON OR BEFORE 8/31/2013	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

2013 941 8M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD AUGUST 2013	3. DUE ON OR BEFORE 9/30/2013	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

2013 941 3Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD SEPTEMBER OR 3 RD QUARTER 2013	3. DUE ON OR BEFORE 10/31/2013
	TAXPAYER		

TAX REMITTED

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER

July	
August	
September	
Adjustments	
TOTAL	

TELEPHONE NUMBER

If final return, check here and complete Notice of Change or Discontinuance in return booklet.

PAY TO: **BIG RAPIDS CITY TREASURER**

MAIL TO: **BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

2013 941 10M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD OCTOBER 2013	3. DUE ON OR BEFORE 11/30/2013	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

2013 941 11M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD NOVEMBER 2013	3. DUE ON OR BEFORE 12/31/2013	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

2013 941 4Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD DECEMBER OR 4 TH QUARTER 2013	3. DUE ON OR BEFORE 1/31/2014
	TAXPAYER		

TAX REMITTED

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

October	
November	
December	
Adjustments	
TOTAL	

PAY TO: **BIG RAPIDS CITY TREASURER**

MAIL TO: **BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

If final return, check here and complete Notice of Change or Discontinuance in return booklet.

W3 FORMATS

There are four acceptable formats for electronic filing.

Federal Filing Format – MMREF

This format is required starting with the 2002 tax year.

Information about the Federal MMREF format is available on the Social Security Administration website at www.ssa.gov/employer

State Formats – 1A and A

The Federal site states that the new format is accepted by the State of Michigan as well. However, the Sales, Use and Withholding Taxes Annual Return Instructions still show the old formats. They will continue to be supported.

City Tax Proprietary Format (CTP)

This is a sample format for a single employer. It may be created using Microsoft Excel. It is a comma Delimited format. Details are on a later page.

The following table lists critical fields, with the location in that format.

		MMREF	1A	A	CTP
Local Entity Code	Record	RS	2S	S	CTW
	Start Position	5	82	219	12
	Length	5	5	5	--
Local Withholding	Record	RS	2S	S	CTW
	Start Position	320	96	233	13
	Length	12	7	9	--
Local Taxable	Record	RS	2S	S	CTW
	Start Position	309	87	224	11
	Length	12	9	9	--

Local Entity Codes

Use the following entity codes for Michigan cities:

Albion	ALB
Battle Creek	BC
Big Rapids	BR
Detroit	DET
Flint	FL
Grand Rapids	GR
Grayling	GRA
Hamtramck	HAM
Highland Park	HP
Hudson	HUD
Ionia	ION

Jackson	JAC
Lansing	LAN
Lapeer	LAP
Muskegon	MKG
Muskegon Heights	MH
Pontiac	PNT
Port Huron	PH
Portland	POR
Saginaw	SAG
Springfield	SPR
Walker	WALK

City Tax Proprietary

This is a comma-delimited format. That means that each field is separated by a comma. See below for instruction on creating this file from Microsoft Excel. All text must be in upper case. If leading zeros on Tax Id's or Zipcodes do not show, this is all right.

First Line: Employer

- A. CTE text exactly as shown
- B. Employer FEIN or TaxID 9 digits no spaces or punctuation
- C. TaxYear 4 digits
- D. Employer Name
- E. Corporate C if a corporation, blank otherwise
- F. Employer street address No commas
- G. Employer City
- H. Employer State 2 characters
- I. Employer Zipcode 5 digits (or 6 characters if foreign country)
- J. Employer Plus4 4 digits

Remaining Lines: One per Employee

- A. CTW text exactly as shown
- B. Employee SSN 9 digits no spaces or punctuation
- C. Employee Last Name
- D. Employee First Name
- E. Employee Middle Name
- F. Employee Street Address No commas
- G. Employee City
- H. Employee State 2 characters
- I. Employee Zipcode 5 digits (or 6 characters if foreign country)
- J. Employee Plus4 4 digits
- K. Wages Entered as normal number with decimal point
- L. Local Entity Code See table above
- M. Local Withholding Entered as normal number with decimal point

How to Create CTP format using Microsoft Excel

1. Open a new spreadsheet.
2. On the first line, enter the Employer data as specified above, entering one value per column. The letter shown at the start of each line must match the letter at the top of the column in Excel. Skip the column if blank. Insure all entries are upper case. To start, enter 'CTE' in the first column.
3. For each employee, enter another line, entering CTE in the first column (A) and entering one field per column.
4. Click on the Save button (or select Save from the File menu). At the bottom is a drop down box for Save as type. Click on this drop-down and select 'CSV (Comma delimited)(* .csv)'
Then enter a file name and click save.
5. Copy this file to a compact disc and send to the Income Tax office.

INSTRUCTIONS FOR CITY OF BIG RAPIDS DECLARATION OF ESTIMATED INCOME TAX

1. WHO MUST MAKE A DECLARATION

- A. Individuals and Unincorporated Businesses must file a declaration and make estimated payments if annual liability is over **\$100.00**.
- B. Corporations must file a declaration and make estimated payments if annual liability is over **\$250.00**.
- C. Partnerships must file a declaration and make estimated payments **only** if the partnership is the only income that is subject to Big Rapids Tax and they do not wish to carry the income over to an individual return.

2. WHEN AND WHERE TO FILE DECLARATION AND PAY TAX

- A. Calendar Year - The declaration must be filed on or before April 30th of the new tax year.
- B. Fiscal Year - The declaration must be filed four months after the beginning of the fiscal year.
- C. Filing - Treasurer's Office
226 North Michigan Avenue
Big Rapids, MI 49307
- D. Payment - Must be paid in full with the declaration or in four equal installments on or before April 30, June 30, September 30, January 30, or on or before the fourth, sixth, ninth and thirteenth month after the beginning of the fiscal year.

3. PENALTIES AND INTEREST

If the total amount of tax withheld or paid by declaration is less than seventy percent (70%) of the final tax due or less than 70% of the previous tax year, interest will be charged at the rate of .0001164 per day and penalty will be charged at the rate of 1% per month, not exceeding 25% of the tax due or a combined minimum of \$2.00.

THE FILING OF A DECLARATION OF ESTIMATED TAX DOES NOT EXCUSE THE TAXPAYER FROM FILING AN ANNUAL RETURN EVEN THOUGH THERE IS NO CHANGE IN THE DECLARED TAX LIABILITY.

	DATE	PAYMENT RECORD TAX PAID	CHECK NO.			
				1. Taxable Income Expected in 2013	\$	00
				2. Exemptions (\$600 for Each Exemption)	\$	00
1ST				3. Estimated Big Rapids Taxable Income (Line 1 Less Line 2)	\$	00
2ND				4. Estimated Big Rapids Tax (Non-resident individuals enter 1/2% of Line 3; all other taxpayers enter 1% of Line 3) ..	\$	00
3RD				5. Big Rapids Income Tax to be withheld or Other Credit Expected in 2013	\$	00
4TH				6. Estimated Tax: (Line 4 Less Line 5)	\$	00
		TOTAL				

BR 1120ES
or
BR 1040ES
CITY OF BIG RAPIDS

Income Tax Division
CITY OF BIG RAPIDS
Estimated Tax Declaration - Voucher
For the Year 2013

VOUCHER 4
4th Quarter
(Calendar Year - Due Jan. 30, 2014)

To be used for making declaration and payment

Employee Federal I.D. # or Social Security #
Name
Address
City, State, Zip Code

Estimated Tax \$ _____

Amount of this payment \$ _____

Return this voucher with check or money order payable to:
"City of Big Rapids" and mail to
Treasurer's Office, 226 N. Michigan, Big Rapids, Michigan 49307

SIGN HERE

BR 1120ES
or
BR 1040ES
CITY OF BIG RAPIDS

Income Tax Division
CITY OF BIG RAPIDS
Estimated Tax Declaration - Voucher
For the Year 2013

VOUCHER 3
3rd Quarter
(Calendar Year - Due Sept. 30, 2013)

To be used for making declaration and payment

Employee Federal I.D. # or Social Security #
Name
Address
City, State, Zip Code

Estimated Tax \$ _____

Amount of this payment \$ _____

Return this voucher with check or money order payable to:
"City of Big Rapids" and mail to
Treasurer's Office, 226 N. Michigan, Big Rapids, Michigan 49307

SIGN HERE

BR 1120ES
or
BR 1040ES
CITY OF BIG RAPIDS

Income Tax Division
CITY OF BIG RAPIDS
Estimated Tax Declaration - Voucher
For the Year 2013

VOUCHER 2
2nd Quarter
(Calendar Year - Due June 30, 2013)

To be used for making declaration and payment

Employee Federal I.D. # or Social Security #
Name
Address
City, State, Zip Code

Estimated Tax \$ _____

Amount of this payment \$ _____

Return this voucher with check or money order payable to:
"City of Big Rapids" and mail to
Treasurer's Office, 226 N. Michigan, Big Rapids, Michigan 49307

SIGN HERE

BR 1120ES
or
BR 1040ES
CITY OF BIG RAPIDS

Income Tax Division
CITY OF BIG RAPIDS
Estimated Tax Declaration - Voucher
For the Year 2013

VOUCHER 1
1st Quarter
(Calendar Year - Due April 30, 2013)

To be used for making declaration and payment

Employee Federal I.D. # or Social Security #
Name
Address
City, State, Zip Code

Estimated Tax \$ _____

Amount of this payment \$ _____

Return this voucher with check or money order payable to:
"City of Big Rapids" and mail to
Treasurer's Office, 226 N. Michigan, Big Rapids, Michigan 49307

SIGN HERE

CITY OF BIG RAPIDS 2013

REPRODUCIBLE CITY INCOME TAX FORMS

HERE ARE YOUR REPRODUCIBLE FORMS

Reproducible masters of the City of Big Rapids Income Tax Forms enable tax practitioners to produce copies of forms.

The City will accept copies for filing.

These master forms are suitable for reproduction on an offset press or photo copier. It is often more economical for preparers who need many forms to take these to a local printing company rather than photocopy.

TAX YEAR 2013

1. City administration will be using two different addresses for the 2013 tax year.

Mail with payment to:

City of Big Rapids
Treasurer's Office
226 North Michigan Avenue
Big Rapids, MI 49307

Mail for refund to:

City of Big Rapids
Income Tax Office
226 North Michigan Avenue
Big Rapids, MI 49307

2. The voluntary contribution line on your return is for donations for the **Big Rapids Community Pool** and/or the **Big Rapids Community Library**. The contributions will not be used for any other recreational programs.
3. If you are filing as a non-resident, you are being asked to report the **township in which you reside**.
4. **Location** - The City's Income Tax Office is located on the South side entrance of City Hall. Returns with payment should be submitted to the Treasurer's Office.

General Information

This booklet contains a return and the instructions for filing your 2013 Individual City of Big Rapids Income Tax Return. Read all of the instructions carefully before completing your return. Since some of the information on your City return may be based on your Federal Form, a copy of the front of your Federal Form and any applicable Federal Schedules must be attached.

WHO MUST FILE A TAX RETURN

Every resident and non-resident who had a gross income of \$600.00 or more from sources listed under "What is Taxable Income" must complete and file a return, even though you do not file a Federal return. If you wish to claim a refund because the tax withheld or paid is more than the tax due, you must file a return. If you filed a Declaration of Estimated Tax, you must file a return even though there is no change in tax liability.

RESIDENCY

A Big Rapids RESIDENT is a person domiciled within the Big Rapids City limits. "Domicile" means a place where a person has a true, fixed, and permanent home. A NON-RESIDENT is a person domiciled outside the City Limits.

FERRIS STATE UNIVERSITY STUDENTS

Married students, living in Big Rapids, where one or both are attending Ferris, are considered residents, unless you are maintaining a permanent residence elsewhere.

Single students, living in Big Rapids and attending Ferris are considered residents unless you are maintaining a permanent residence elsewhere (including parents home) or are registered to vote elsewhere.

CHANGE OF RESIDENT STATUS

Any person whose residence changed either from a resident to a non-resident or a non-resident to a resident during the taxable year and had Big Rapids earned income both as a resident AND a non-resident will file using the Part Year Resident Form which may be obtained through the Treasurer's Office or Income Tax Office.

MARRIED PERSON JOINT OR SEPARATE RETURNS

Married persons may file either a joint or separate return. Residents filing jointly must include all income of both spouses. Non-residents filing jointly must include Big Rapids earned income of both spouses. **In the case of a non-resident, where only one spouse has Big Rapids earned income, you can claim your spouse as an exemption, however, both must sign the return.** If you file jointly, both names must be listed in the heading and both must sign the return. If you file separately, dependents can only be claimed by the spouse who would be entitled to claim such dependents under Federal Internal Revenue Code.

DECEASED TAXPAYERS

A return for a taxpayer who died during the taxable year should be filed on the same basis as they would have filed if they had lived. If a refund is due on the return and the check is to be made payable to a person(s) other than the surviving spouse, a letter of explanation must be attached.

DUE DATE

Your return is due on or before April 30, 2014. The due date of Big Rapids annual returns may be extended for a period not to exceed six months. When a city extension is granted, tentative tax must be paid by April 30, 2014. Applications for extensions are available from the City Income Tax Department.

Applying for a federal extension does not satisfy the requirement for filing a city extension; an application for a Big Rapids extension must still be made and any tentative tax due must be paid.

DECLARATION OF ESTIMATED TAX

If you expect that your City of Big Rapids tax will exceed amounts after withholdings from your pay to be \$100.00 or more, you must file a Declaration of Estimated Tax by April 30, and pay at least one fourth of the estimated tax with your declaration. The remaining balance will be due in three equal installments to be paid on June 30, September 30, and on January 30.

WHAT IS TAXABLE INCOME

RESIDENTS

A resident is subject to tax on all items included in total Federal income (Subject to certain exclusions as listed in "What is Non-Taxable Income.").

Taxable income would include:

1. Salaries, bonuses, wages, commissions, fees, vacation pay, profit sharing plan income, severance pay, tips, sabbatical pay, sick pay, and other compensation regardless of where earned.
2. Fair market value of merchandise or services received as compensation.
3. **Net profit or loss** from the operation of a business or profession or other activity regardless of where earned.
4. Income from a partnership, interest from an estate or trust, bank accounts, credit unions, saving and loan associations and other income regardless of where earned.
5. Rental income, capital gains, and dividends.
6. Winnings from the State Lottery and all gamblings.
7. Alimony received.
8. All Corporations within the City of Big Rapids, including Subchapter S, taxable under the City Income Tax Ordinance must file as conventional corporations with the City of Big Rapids. Do not include on this return any profit, losses or other deductions from a Subchapter S Corporation.
9. Premature withdrawals of proceeds from insurance, pensions, annuities and retirement benefits, including distributions that are received from qualified trusts upon termination of employment and receive treatment as gains under the Internal Revenue Service code.
10. After 59 ½, 457 distribution is taxable to a resident.

NON-RESIDENTS

A non-resident is subject to tax on all items included in total Federal Income which are derived from or connected with Big Rapids sources as follows:

1. Salaries, bonuses, wages, commissions, fees, vacation pay, severance pay, profit sharing plans and other compensation for services rendered as an employee in Big Rapids. Vacation pay, holiday pay, sabbatical pay, sick pay, tips, institutional travel and a bonus paid by the employer are deemed to have the same tax status as the work assignment or work location and are taxable on the same ratio as the normal earnings of the employee.
2. Fair market value of merchandise or service received as compensations.
3. **Net profits or loss** from the operation of a business or profession or other activity conducted in Big Rapids (See Schedule 2 for business allocation.) If Business is located inside the City limits the entire amount of net profits are taxable.
4. Net profits from rental of real or tangible property located in Big Rapids.
5. Personal gains from sale or exchange of real or tangible personal property located in Big Rapids.

6. All Corporations within the City of Big Rapids, including Subchapter S, taxable under the City Income Tax Ordinance must file as conventional corporations with the City of Big Rapids. Do not include on this return any profit, losses or other deductions from a Subchapter S Corporation

7. Premature withdrawals of proceeds from insurance, pensions, annuities and retirement benefits, including distributions that are received from qualified trusts upon termination of employment and receive treatment as gains under the Internal Revenue Service.

8. Alimony received by earnings within the city ONLY.

WHAT IS NON-TAXABLE INCOME

RESIDENTS AND NON-RESIDENTS

The following types of income are non-taxable both to a resident and a non-resident.

1. Gifts, inheritances, bequests and distributions of principal from estates and trusts.
2. Proceeds from insurance, pensions, annuities and retirement benefits (including SOCIAL SECURITY) even if taxable under the Federal Internal Revenue Codes.

Premature withdrawals are taxable both to resident and non-resident.

3. Amounts received for personal injuries, sickness, and disability are excluded only to the extent provided by the Federal Internal Revenue Codes.
 4. Unemployment compensation, supplemental unemployment benefits, welfare relief payments, workmen's compensation.
 5. Interest from obligations of the United States, such as Savings Bonds and Treasury Notes, obligations of the states, or subordinate units of government of states.
 6. Dividends on an insurance policy.
 7. Compensation received for service in the armed forces of the United States, including Reserves.
 8. Conventional IRA or Roth IRA payments made on income taxed by the City only. Conventional IRA or Roth IRA distributions after age 59 ½ are NOT taxable income. Premature distributions of 403B, 401K, 408, 457, IRA or Roth IRA before age 59 ½ are taxable. You must attach a copy of your Federal Form and each 1099 form. NOTE: 1099R distribution Code 2, if qualified, not taxable; if non-qualified, is taxable. Federal guidelines are followed.
 9. Ordinary, necessary, reasonable and non-reimbursed expenses paid or incurred by an individual in connection with the performance of services as an employee. Use Form BR2106.
- *Note: Student loan interest, tuition, HSA, fees and deductions, self employment tax are not a subtraction.
*Note: Working interest of gas and oil leasing is not taxable.
*Note: Alimony paid by earnings within the city only.

NON-RESIDENTS ONLY

The following items are non-taxable to non-residents only:

1. Interest, dividends and royalty income.
2. Income from trusts and estates.

Residents Only Instructions For Preparing Tax Return

First complete the name and address information and be certain that your social security number(s) has been entered correctly. If your mailing address is different from your actual residence address, please note residence address.

Example:	Dividend Income	Schedule B
	Business Income	Schedule C
	Capital Gain	Schedule D
	Rents, Royalties	Schedule E
	Farm Income	Schedule F

RESIDENCY

Check the resident box if you were a resident for the full taxable year or if the only income for which you are filing was Big Rapids income earned both as resident and a non-resident, file using the Part Year Form, which may be obtained through the Treasurer's Office or Income Tax Office. Further information is given under "GENERAL INFORMATION".

FILING STATUS

Check the appropriate line. Regardless of whether your spouse had earnings for the taxable year, you may either file jointly or take your spouse as an exemption. In either case, both must sign the return.

EXEMPTIONS

Enter the number of allowable exemptions on Line D and multiply that number by \$600.00, enter the total on line 6. The same rules apply in determining exemptions as under the Federal Internal Revenue Code, except that, additional exemptions are NOT allowed for paraplegic, quadriplegic, hemiplegic, permanently disabled, blind, deaf, or over 65.

If you are NOT claimed as an exemption on Line D on someone else's CITY OF BIG RAPIDS return, you are entitled to claim yourself. For example, if you are a student and your parents DO NOT file a CITY OF BIG RAPIDS return, you are entitled to claim yourself by taking the exemption.

LINE 1 - TOTAL INCOME

Enter "total income" from your Federal Form depending on which Federal Form you used:

Fed. 1040	Line 22
Fed. 1040A	Line 15
Fed. 1040EZ	Line 1 and 2

If you have no additions or subtractions from income, carry this amount to Line 5 of BR1040. Attach W-2 forms and a copy of your Federal Form.

If "total income" was not taken from your Federal Form, see "What is Taxable Income" under "GENERAL INFORMATION".

LINE 2 - ADDITIONS TO INCOME

Any additions to income will already be considered if you used "total income" from your Federal Form. Attach Federal Schedules as explanations for the additions on your Federal Form, if applicable.

LINE 3 - SUBTRACTIONS FROM INCOME

(Attach Federal Schedules as explanations for the subtractions to your income.)

Subtractions are listed to correspond with the Federal Form you may have used:

Fed. 1040	Tax exempt interest and dividends
	Taxable refunds of state and local income tax
	Taxable IRA normal distributions
	Taxable pensions and annuities
	Unemployment compensation
	Taxable social security benefits
	Moving expenses for moving into Big Rapids(attach Federal form 3903)
	Alimony paid
	Qualified Education Programs (Form 1099-Q)
Fed. 1040A	Tax exempt interest and dividends
	Taxable IRA normal distributions
	Taxable pensions and annuities
	Unemployment compensation
	Taxable social security benefits
Fed. 1040EZ	No subtractions

The employee business expenses that are deductible are limited to the following:

1. Expenses of travel, meals and lodging while away from home.
2. Expenses as an outside salesman, who works away from his employer's place of business. (Does not include driver salesman whose primary duty is service and delivery.)
3. Expenses of transportation, but not transportation to and from work.
4. Expenses reimbursed under an expense account or other arrangement with your employer, if the reimbursement has been included in gross earnings reported.

The expense deducted must be offset by an applicable reimbursement made by the employer that was NOT included in gross earnings. Subtractions for employee business expenses must be reported on Form BR 2106.

If "total income" was not taken from Federal Form, see "What is Non-Taxable Income" under "GENERAL INFORMATION."

LINE 4 - IRA DEDUCTIONS

Enter the amount of IRA deduction included on your Federal Form. The City follows the rules and regulations provided by the IRS to govern how much you are entitled to deduct. The copy of the front of your Federal Form serves as verification of the deduction being taken.

LINE 5 - ADJUSTED INCOME

Add lines 1 and 2 less Lines 3 and 4.

LINE 6 - EXEMPTIONS

Multiply the number of exemptions claimed by \$600.00 and enter the result on this Line (from Box D). See "Exemptions" under "GENERAL INFORMATION".

LINE 7 - TAXABLE INCOME

Line 5 less Line 6; if Line 6 is larger than Line 5, enter 0.

LINE 8 - TAX

Multiply the amount on Line 7 by 1% (.01).

LINE 9 - VOLUNTARY CONTRIBUTION

A voluntary contribution may be made to the Big Rapids Community Pool and/or the Community Library.

LINE 10 - TOTAL OF LINE 8 AND 9**LINE 11 - BIG RAPIDS TAX WITHHELD**

Enter amount of "local tax" withheld as reflected on your W-2(s). Attach W-2 form(s).

LINE 12 - ESTIMATED PAYMENTS

Enter amount(s) of estimated tax paid for 2013.

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 2013 City Income Tax Return you filed with the other city.

LINE 15 - TOTAL PAYMENTS AND CREDITS

Add Lines 11, 12, 13 and 14. Enter total on Line 15.

LINE 16 - TAX DUE

If Line 10 (tax due/voluntary contribution) is larger than Line 15 (total tax payments) enter the difference on Line 16.

LINE 17 - PENALTY AND INTEREST

Penalty and interest shall be calculated if 1) return is being filed after the due date of April 30, 2014 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 estimated payments/tax withheld is less than 70% of your 2013 total tax due or less than 70% of your 2012 total tax due (even if the return is filed prior to the due date.) See Schedule 3.

LINE 18 - BALANCE DUE

Add Line 16 and Line 17, enter total on Line 18. This amount must be paid when filing this return. Make your check or money order payable to CITY OF BIG RAPIDS and mail your payment and your return to CITY OF BIG RAPIDS, TREASURER, 226 NORTH MICHIGAN AVENUE, BIG RAPIDS, MICHIGAN 49307

LINE 19 - OVERPAYMENT

If Line 15 (total tax payments) is larger than Line 10 (tax due/voluntary contribution) enter the difference on Line 19. Mail your return to CITY OF BIG RAPIDS, INCOME TAX DIVISION, 226 NORTH MICHIGAN AVENUE, BIG RAPIDS, MICHIGAN 49307

BOX A - CREDIT OF 2013 OVERPAYMENT

Check this box if you want your overpayment to be credited to your 2014 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 this 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 49307

Non-Residents Only Instructions For Preparing Tax Return

First complete the name and address information and be certain that your social security number(s) has been entered correctly.

RESIDENCY

Check the non-resident box if you were a non-resident for the full taxable year or if the only income for which you are filing was Big Rapids income earned both as resident and a non-resident, file using the Part Year Form, which may be obtained through the Treasurer's Office or Income Tax Office. Further information is given under "GENERAL INFORMATION".

FILING STATUS

Check the appropriate line. Regardless of whether your spouse had earnings for the taxable year, you may either file jointly or take your spouse as an exemption. In either case, both must sign the return.

EXEMPTIONS

Enter the number of allowable exemptions on Line D and multiply that number by \$600.00, enter the total on line 6. The same rules apply in determining exemptions as under the Federal Internal Revenue Code, except that, additional exemptions are NOT allowed for paraplegic, quadriplegic, hemiplegic, permanently disabled, blind, deaf, or over 65.

If you are NOT claimed as an exemption on someone else's CITY OF BIG RAPIDS return, you are entitled to claim yourself. For example, if you are a student and your parents DO NOT file a CITY OF BIG RAPIDS return, you are entitled to claim yourself by taking the exemption.

LINE 1 - TOTAL INCOME

Enter the full amount of gross wages from your W-2(s) that reflect Big Rapids income earned. If you performed services both inside and outside of Big Rapids for the same employer, see Schedule 1. If you have no additions or subtractions, carry this amount to Line 5. Attach W-2 forms and a copy of the front of your Federal Form. If you are self-employed and have earnings both inside and outside of the City, see Schedule 2.

LINE 2 - ADDITIONS TO INCOME

Attach Federal Schedules as explanations for the additions to your income. See "What is Taxable Income" under "GENERAL INFORMATION".

Example:	Business Income	Schedule C
	Capital Gain	Schedule D
	Rents, Royalties	Schedule E
	Farm Income	Schedule F

If you file Federal Schedules C, D, or E, but only a portion is applicable to the City, see Schedule 2.

LINE 3 - SUBTRACTIONS FROM INCOME

(Attach Federal Schedules as explanations for the subtractions to your income.) See "What is Non-Taxable Income" under "GENERAL INFORMATION".

The employee business expenses are deductible, but only to the extent that these expenses are applicable to City taxable income, and are limited to the following:

1. Expenses of travel, meals and lodging while away from home.
2. Expenses as an outside salesman, who works away from his employer's place of business. (Does not include driver salesman whose primary duty is service and delivery.)
3. Expenses of transportation, but not transportation to and from work.
4. Expenses reimbursed under an expense account or other arrangement with your employer, if the reimbursement has been included in gross earnings reported.

The expense deducted must be offset by an applicable reimbursement made by the employer that was NOT included in gross earnings. Subtractions for employee business expenses must be reported on Form BR 2106.

Alimony paid of earnings taxable to the City.

Spouse income earned outside the City.

LINE 4 - INDIVIDUAL RETIREMENT ACCOUNT DEDUCTION

To compute the allowable IRA deduction, multiply the IRA contributions by the percentage Big Rapids 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.

LINE 5 - ADJUSTED INCOME

Add lines 1 and 2 less Lines 3 and 4.

LINE 6 - EXEMPTIONS

Multiply the number of exemptions claimed by \$600.00 and enter the result on this Line (from Box D). See "Exemptions" under "GENERAL INFORMATION".

LINE 7 - TAXABLE INCOME

Line 5 less Line 6; if Line 6 is larger than Line 5, enter 0.

LINE 8 - TAX

Multiply the amount on Line 7 by 1/2% (.005).

LINE 9 - VOLUNTARY CONTRIBUTION

A voluntary contribution may be made to the Big Rapids Community Pool and/or the Community Library.

LINE 10 - TOTAL OF LINE 8 AND 9

LINE 11 - BIG RAPIDS TAX WITHHELD

Enter amount of "local tax" withheld as reflected on your W-2(s). Attach W-2 form(s).

LINE 12 - ESTIMATED PAYMENTS

Enter amount(s) of estimated tax paid for 2013.

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

Non-applicable to non-residents.

LINE 15 - TOTAL PAYMENTS AND CREDITS

Add Lines 11, 12, 13 and 14. Enter total on Line 15.

LINE 16 - TAX DUE

If Line 10 (tax due/voluntary contribution) is larger than Line 15 (total tax payments) enter the difference on Line 16.

LINE 17 - PENALTY AND INTEREST

Penalty and interest shall be calculated if 1) return is being filed after the due date of April 30, 2014 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 estimated payments/tax withheld is less than 70% of your 2013 total tax due or less than 70% of your 2012 total tax due (even if the return is filed prior to the due date.) See Schedule 3.

LINE 18 - BALANCE DUE

Add Line 16 and Line 17, enter total on Line 18. This amount must be paid when filing this return. Make your check or money order payable to CITY OF BIG RAPIDS and mail your payment and your return to CITY OF BIG RAPIDS, TREASURER, 226 NORTH MICHIGAN AVENUE, BIG RAPIDS, MICHIGAN 49307

LINE 19 - OVERPAYMENT

If Line 15 (total tax payments) is larger than Line 10 (tax due/voluntary contribution) enter the difference on Line 19. Mail your return to CITY OF BIG RAPIDS, INCOME TAX DIVISION, 226 NORTH MICHIGAN AVENUE, BIG RAPIDS, MICHIGAN 49307

BOX A - CREDIT OF 2013 OVERPAYMENT

Check this box if you want your overpayment to be credited to your 2014 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 this 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 49307

**ATTACH A COPY OF THE FRONT OF FEDERAL 1040 FORM
2013
CITY OF BIG RAPIDS INCOME TAX**

**BR 1040
INDIVIDUAL RETURN**

Due Date: April 30, 2014

PLACE ADDITIONAL FORMS
BEHIND AND STAPLE HERE

A. First Name and Initial	Last Name	Your Social Security Number	B. RESIDENCY RESIDENT <input type="checkbox"/> Inside City Limits
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"/>
--	---

STAPLE COPY OF W-2 HERE

1. INCOME: A: RESIDENT <input type="checkbox"/> See Instructions B: NON-RESIDENT <input type="checkbox"/> Attach Copy of Federal Form Attach Copy of any Federal Schedule(s) that are applicable to your City Return	1.	00
2. ADDITIONS TO INCOME (attach Federal Schedule(s) and Explain)	2.	00
3. SUBTRACTIONS FROM INCOME (attach Federal Schedule(s) and Explain).....	3.	00
4. IRA DEDUCTIONS	4.	00
5. ADJUSTED INCOME (Add Lines 1 & 2, Subtract 3 & 4).....	5.	00
6. EXEMPTIONS (From D above) (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.	00
7. TAXABLE INCOME (Line 5 less Line 6).....	7.	00
8. TAX (Multiply amount on Line 7 by one of the following) A: RESIDENT - 1% (.01) B: NON-RESIDENT - 1/2% (.005)	8.	00
9. VOLUNTARY CONTRIBUTIONS TO BIG RAPIDS COMMUNITY POOL and/or COMMUNITY LIBRARY .. (Please circle)	9.	00
10. TOTAL OF LINE 8 AND 9.....	10.	00

ENCLOSE CHECK - DO NOT STAPLE

PAYMENTS AND TAX CREDITS			OFFICE USE ONLY Payment received with Return
11. BIG RAPIDS TAX WITHHELD	11.	00	
12. 2013 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).....	17.	00	
18. BALANCE DUE (Add Lines 16 and 17)	18.	00	
19. OVERPAYMENT (Line 15 is larger than Line 10)	19.	00	
Amount on Line 19 is to be (CHECK ONE BOX ONLY)			
A. <input type="checkbox"/> Credited to 2014		B. <input type="checkbox"/> Refunded to You	

SIGN

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

I authorize the City to discuss my claim and attachments with my preparer 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.

Filer's Signature _____ Date _____ PREPARER'S SIGNATURE & ADDRESS

Birthdate _____

Spouse's Signature _____ Date _____

Birthdate _____ Phone () _____

2013 CITY OF BIG RAPIDS INCOME TAX

SCHEDULE 1

This schedule applies to NON-RESIDENTS ONLY on income partially earned in the City of Big Rapids, verification **MUST be accompanied by statement, based on 261 days per year or explanation for difference, signed and dated each year by employer only.**

If both Husband and Wife have income subject to allocation, figure them separately.

- A. Wages subject to allocation from W-2 A. _____
- B. Percent earned as taxable income in Big Rapids to non-residents per instructions (Attach statement from employer) B. _____
- C. Multiply Line A by Line B C. _____
- D. Add all other W-2 income not allocated D. _____
- E. Total wages subject to Big Rapids City Tax (Add Line C and D). Enter the amount from Line E on Page 1, Line 1. E. _____

SCHEDULE 2

This schedule applies to NON-RESIDENTS ONLY and is relative to SCHEDULE C, D, OR E.

- A. Income from applicable Federal Schedule A. _____
- B. Percent earned in Big Rapids B. _____
- C. Multiply Line A by Line B Enter BR 1040, Line 2 C. _____

SCHEDULE 3

This schedule applies to both residents and non-residents who file their return after the due date of April 30, 2014 and owe tax liability.

- A. Interest - .0001164 per day A. _____
- B. Penalty - 1 % of the amount of the unpaid tax for each month or fraction thereof not to exceed a total penalty of 25% of the unpaid tax. B. _____
- C. Total penalty and interest, but must pay a minimum of \$2.00 Enter on BR 1040, Line 17 C. _____

REFER TO INSTRUCTIONS ON BACK TO SEE WHO CAN USE THIS FORM
**ATTACH A COPY OF THE FRONT OF FEDERAL 1040 FORM
 2013**

**BR 1040EZ
 INDIVIDUAL RETURN**

Due Date: April 30, 2014

PLACE ADDITIONAL FORMS
 BEHIND AND STAPLE HERE

A. First Name and Initial	Last Name	Your Social Security Number	B. RESIDENCY RESIDENT <input type="checkbox"/> Inside City Limits
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 _____ (Please specify)
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"/>
--	---

STAPLE COPY OF W-2 HERE

1. Total Wages, Salaries, and Tips.....	1.	00
2. Interest and/or Dividends Income	2.	00
3. Exemptions (From D above)	3.	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)		
4. Taxable Income (Line 1 + Line 2 - Line 3)	4.	00
5. Tax (multiply amount on Line 4 by one of the following).....	5.	00
A: RESIDENT ONLY - 1% (.01)		
B: NON-RESIDENT ONLY - 1/2% (.005)		
6. Voluntary Contribution to BIG RAPIDS COMMUNITY POOL and/or COMMUNITY LIBRARY (Please circle) ..	6.	00
7. Total of Lines 5 and 6	7.	00
8. Tax Withheld		00
2013 Estimated Payments		00
Credit from previous year over payment		00
Total Payments		00
9. Tax Due (Line 7 minus Line 8)	9.	00
10. Penalty and Interest.....	10.	00
11. Balance Due	11.	00
12. Overpayment /Amount of Refund (Line 8 minus Line 7).....	12.	00

OFFICE USE ONLY
 Payment received
 with Return

ENCLOSE CHECK - DO NOT STAPLE

SIGN

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

I authorize the City to discuss my claim and attachments with my preparer 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.

Filer's Signature _____ Date _____ PREPARER'S SIGNATURE & ADDRESS

Birthdate _____

Spouse's Signature _____ Date _____

Birthdate _____ Phone () _____

INSTRUCTIONS FOR FORM BR 1040EZ

WHO CAN USE THIS FORM

Use This Form If:

You were a Resident of Big Rapids for all of 2013 with income from wages, interest or dividends.

You were a Non-Resident of Big Rapids for all of 2013 with wages earned in Big Rapids and none of the earnings from Big Rapids employees is excluded from Big Rapids Income Tax.

RESIDENCY STATUS

Place a check mark in the Resident or Non-Resident township area. A part-year resident of Big Rapids cannot use this form.

INCOME

If you have income on your Federal Income Tax Return that is not taxable by Big Rapids, use Form BR 1040.

LINE 1

Total Wages, Salaries and Tips.

Residents: Total from Box 1 of all your W-2 forms.

Non-Residents: Total from Box 1 of all the W-2 forms for work done in the City of Big Rapids.

Attach your W-2 forms on the front of form BR 1040EZ

LINE 2

Residents: Report all taxable interest and dividend income.

Non-Residents: Leave blank, interest and dividend income is not taxable to a Non-Resident.

LINE 10

This schedule applies to both residents and non-residents who file their return after the due date of April 30, 2014 and owe tax liability.

A. Interest - .0001164 per day

A. _____

B. Penalty - 1% of the amount of the unpaid tax for each month or fraction thereof not to exceed a total penalty of 25% of the unpaid tax.

B. _____

C. Total penalty and interest, but must pay a minimum of \$2.00

Enter on BR 1040EZ, Line 10

C. _____

**ATTACH A COPY OF THE FRONT OF FEDERAL 1040 FORM
PART YEAR FORM
2013**

**BR 1040P
INDIVIDUAL RETURN**

CITY OF BIG RAPIDS INCOME TAX

Due Date: April 30, 2014

PLACE ADDITIONAL FORMS
BEHIND AND STAPLE HERE

STAPLE COPY OF W-2 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
Present Home Address			<input type="checkbox"/> Big Rapids <input type="checkbox"/> Green
City, State and Zip Code			<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>

<p>C. FILING STATUS</p> <p>A. <input type="checkbox"/> Single</p> <p>B. <input type="checkbox"/> Married, Filing Jointly</p> <p>C. <input type="checkbox"/> Married, Filing Separately</p> <p style="margin-left: 20px;">Spouse's Name _____</p> <p style="margin-left: 20px;">Social Security Number _____</p>	<p>D. EXEMPTIONS</p> <p>Number _____ x \$600.00 = \$ _____</p> <p>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"/></p>																																																		
<p>Use this form only if you had taxable income during 2012 Both as a Resident and Non-Resident</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">Dates From: _____ To: _____</td> <td style="width:50%;">Dates From: _____ To: _____</td> </tr> <tr> <td align="center">ALL INCOME WHILE A BIG RAPIDS RESIDENT</td> <td align="center">PORTION OF INCOME EARNED IN BIG RAPIDS WHILE A NON-RESIDENT</td> </tr> </table>	Dates From: _____ To: _____	Dates From: _____ To: _____	ALL INCOME WHILE A BIG RAPIDS RESIDENT	PORTION OF INCOME EARNED IN BIG RAPIDS WHILE A NON-RESIDENT																																														
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ALL INCOME WHILE A BIG RAPIDS RESIDENT	PORTION OF INCOME EARNED IN BIG RAPIDS WHILE A NON-RESIDENT																																																		
<p>1. GROSS WAGES (Attach W-2).....</p> <p>2. ADDITIONS (Attach Schedule(s) and Explain)</p> <p>3. SUBTRACTIONS (Attach Schedules(s) and Explain)</p> <p>4. TOTAL INCOME - BOTH COLUMNS (add Lines 1, 2 and Less 3)</p> <p>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)</p> <p style="margin-left: 20px;"><small>(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)</small></p> <p>6. TAXABLE INCOME - LINE 4, less Line 5</p> <p>7. TAX - Residential Income: Multiply Line 6, Column 1 by 1% (.01)</p> <p>8. TAX - Non-Residential Income: Multiply Line 6, Column 2 by 1/2% (.005)</p> <p>9. VOLUNTARY CONTRIBUTION TO BIG RAPIDS COMMUNITY POOL and/or COMMUNITY LIBRARY (Please circle)</p> <p>10. TOTAL TAX - Add Lines 7, 8 and 9</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;">1.</td> <td style="width:15%;"></td> <td style="width:10%; text-align: right;">00</td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">00</td> </tr> <tr> <td>2.</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>3.</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>4.</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>5.</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>6.</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>7.</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>8.</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>9.</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>10.</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> </table>	1.		00		00	2.		00		00	3.		00		00	4.		00		00	5.		00		00	6.		00		00	7.				00	8.				00	9.				00	10.				00
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<p>PAYMENTS AND TAX CREDITS</p> <p>11. BIG RAPIDS TAX WITHHELD</p> <p>12. 2013 ESTIMATED PAYMENTS</p> <p>13. CREDIT FROM PREVIOUS YEAR OVER PAYMENT</p> <p>14. CREDITS FOR INCOME TAX PAID TO ANOTHER MICHIGAN MUNICIPALITY (RESIDENTS ONLY)</p> <p>15. TOTAL PAYMENTS AND CREDITS (Add Lines 11, 12, 13 & 14)</p> <p>16. TAX DUE (Line 10 larger than Line 15)</p> <p>17. PENALTY AND INTEREST (Schedule 3 of BR 1040 Return)</p> <p>18. BALANCE DUE (Add Lines 16 and 17)</p> <p>19. OVERPAYMENT (Line 15 is larger than Line 10 Amount on Line 19 is to be (CHECK ONE BOX ONLY))</p> <p align="center">A. <input type="checkbox"/> Credited to 2014 B. <input type="checkbox"/> Refunded to You</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;">11.</td> <td style="width:15%;"></td> <td style="width:10%; text-align: right;">00</td> </tr> <tr> <td>12.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>13.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>14.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>15.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>16.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>17.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>18.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>19.</td> <td></td> <td style="text-align: right;">00</td> </tr> </table>	11.		00	12.		00	13.		00	14.		00	15.		00	16.		00	17.		00	18.		00	19.		00
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<p>OFFICE USE ONLY Payment received with Return</p> <p>_____</p> <p>_____</p> <p>_____</p>																												

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.
--	--	--

<p>Filer's Signature _____ Date _____</p> <p style="margin-left: 40px;">Birthdate _____</p> <p>Spouse's Signature _____ Date _____</p> <p style="margin-left: 40px;">Birthdate _____</p>	<p>PREPARER'S SIGNATURE & ADDRESS</p> <p>Phone () _____</p>
--	---

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 2013.

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 2013 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, 2014 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 2013 total tax due or less than 70% of your 2012 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 2013 OVERPAYMENT

Check this box if you want your overpayment credited to your 2014 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.

**AMENDED
Income Tax Form**

****** A COPY OF THE ORIGINAL MUST ACCOMPANY THIS AMENDED RETURN******

Year Being Amended _____

Social Security
or Federal I.D.# _____

Type of Return _____

Name _____

Current Address _____

Reason for Amendment (including calculations) _____

- 1. INCOME 1. _____
- 2. ADDITIONS TO INCOME 2. _____
- 3. SUBTRACTIONS FROM INCOME 3. _____
- 4. IRA DEDUCTIONS 4. _____
- 5. ADJUSTED INCOME (add line 1 & 2, Subtract 3 & 4) 5. _____
- 6. EXEMPTIONS 6. _____
- 7. TAXABLE INCOME (Line 5 less line 6) 7. _____
- 8. TAX 8. _____

Original Tax Paid _____

Original Tax Withheld _____

Original Tax Refunded _____

Additional Amount to be Refunded _____

Additional Amount Owed _____

Interest - .0001164 per day. _____

Penalty - 1% per month not to exceed
25% of tax owed or a combined
minimum of \$2.00 _____

TOTAL TAX DUE _____

****** A COPY OF THE ORIGINAL MUST ACCOMPANY THIS AMENDED RETURN******

I declare, under 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 claim with my preparer
Filer's Signature _____ Date _____ Birthdate _____ Spouse's Signature _____ Date _____ Birthdate _____	I declare, under penalty of perjury that this return is based on all information of which I have knowledge. PREPARER'S SIGNATURE & ADDRESS Phone () _____

INSTRUCTIONS FOR CITY OF BIG RAPIDS DECLARATION OF ESTIMATED INCOME TAX

1. WHO MUST MAKE A DECLARATION

- A. Individuals and Unincorporated Businesses must file a declaration and make estimated payments if annual liability is over **\$100.00**.
- B. Corporations must file a declaration and make estimated payments if annual liability is over **\$250.00**.
- C. Partnerships must file a declaration and make estimated payments **only** if the partnership is the only income that is subject to Big Rapids Tax and they do not wish to carry the income over to an individual return.

2. WHEN AND WHERE TO FILE DECLARATION AND PAY TAX

- A. Calendar Year - The declaration must be filed on or before April 30th of the new tax year.
- B. Fiscal Year - The declaration must be filed four months after the beginning of the fiscal year.
- C. Filing - Treasurer's Office
226 North Michigan Avenue
Big Rapids, MI 49307
- D. Payment - Must be paid in full with the declaration or in four equal installments on or before April 30, June 30, September 30, January 30, or on or before the fourth, sixth, ninth and thirteenth month after the beginning of the fiscal year.

3. PENALTIES AND INTEREST

If the total amount of tax withheld or paid by declaration is less than seventy percent (70%) of the final tax due or less than 70% of the previous tax year, interest will be charged at the rate of .0001164 per day and penalty will be charged at the rate of 1% per month, not exceeding 25% of the tax due or a combined minimum of \$2.00.

THE FILING OF A DECLARATION OF ESTIMATED TAX DOES NOT EXCUSE THE TAXPAYER FROM FILING AN ANNUAL RETURN EVEN THOUGH THERE IS NO CHANGE IN THE DECLARED TAX LIABILITY.

	DATE	PAYMENT RECORD TAX PAID	CHECK NO.			
1ST				1. Taxable Income Expected in 2014	\$	00
2ND				2. Exemptions (\$600 for Each Exemption)	\$	00
3RD				3. Estimated Big Rapids Taxable Income (Line 1 Less Line 2)	\$	00
4TH				4. Estimated Big Rapids Tax (Non-resident individuals enter 1/2% of Line 3; all other taxpayers enter 1% of Line 3) ..	\$	00
				5. Big Rapids Income Tax to be withheld or Other Credit Expected in 2014	\$	00
				6. Estimated Tax: (Line 4 Less Line 5)	\$	00
	TOTAL					

BR 1120ES
or
BR 1040ES
CITY OF BIG RAPIDS

Income Tax Division
CITY OF BIG RAPIDS
Estimated Tax Declaration - Voucher
For the Year 2014

VOUCHER 4
4th Quarter
(Calendar Year - Due Jan. 30, 2015)

To be used for making declaration and payment

Employee Federal I.D. # or Social Security #
Name
Address
City, State, Zip Code

Estimated Tax \$ _____

Amount of this payment \$ _____

Return this voucher with check or money order payable to:
"City of Big Rapids" and mail to
Treasurer's Office, 226 N. Michigan, Big Rapids, Michigan 49307

SIGN HERE

BR 1120ES
or
BR 1040ES
CITY OF BIG RAPIDS

Income Tax Division
CITY OF BIG RAPIDS
Estimated Tax Declaration - Voucher
For the Year 2014

VOUCHER 3
3rd Quarter
(Calendar Year - Due Sept. 30, 2014)

To be used for making declaration and payment

Employee Federal I.D. # or Social Security #
Name
Address
City, State, Zip Code

Estimated Tax \$ _____

Amount of this payment \$ _____

Return this voucher with check or money order payable to:
"City of Big Rapids" and mail to
Treasurer's Office, 226 N. Michigan, Big Rapids, Michigan 49307

SIGN HERE

BR 1120ES
or
BR 1040ES
CITY OF BIG RAPIDS

Income Tax Division
CITY OF BIG RAPIDS
Estimated Tax Declaration - Voucher
For the Year 2014

VOUCHER 2
2nd Quarter
(Calendar Year - Due June 30, 2014)

To be used for making declaration and payment

Employee Federal I.D. # or Social Security #
Name
Address
City, State, Zip Code

Estimated Tax \$ _____

Amount of this payment \$ _____

Return this voucher with check or money order payable to:
"City of Big Rapids" and mail to
Treasurer's Office, 226 N. Michigan, Big Rapids, Michigan 49307

SIGN HERE

BR 1120ES
or
BR 1040ES
CITY OF BIG RAPIDS

Income Tax Division
CITY OF BIG RAPIDS
Estimated Tax Declaration - Voucher
For the Year 2014

VOUCHER 1
1st Quarter
(Calendar Year - Due April 30, 2014)

To be used for making declaration and payment

Employee Federal I.D. # or Social Security #
Name
Address
City, State, Zip Code

Estimated Tax \$ _____

Amount of this payment \$ _____

Return this voucher with check or money order payable to:
"City of Big Rapids" and mail to
Treasurer's Office, 226 N. Michigan, Big Rapids, Michigan 49307

SIGN HERE

Your name

Social Security number

Occupation in which expenses were incurred

Part 1 Employee Business Expenses and Reimbursements

STEP 1 Enter Your Expenses	Column A Other Than Meals		Column B Meals	
1. Vehicle Expense from Federal 2106.....	1.	00		
2. Parking fees, tolls, and local transportation, including train, bus, etc.	2.	00		
3. Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do Not include meals	3.	00		
4. Meals	4.			00
5. Add lines 1 through 4 and enter the total expenses here.....	5.			00

Note: If you were not reimbursed for any expenses in Step 1, skip line 6 and enter the amount from line 5 (both columns) on line 8.

STEP 2 Enter Amounts Your Employer Gave for Expenses Listed in Step 1

6. Enter amounts your employer gave you that were not reported to you on your W-2.	6.	00		00
---	----	----	--	----

STEP 3 Figure Expenses To Deduct on Big Rapids Form 1040

7. Subtract line 6 from line 5.	7.	00		00
8. Add the amounts on line 7 of both columns and enter the total here. Also enter the total on Big Rapids Form 1040, line 3.....	8.			00

CITY INCOME TAX ORDINANCE

Sec. 33. Ordinary, necessary, reasonable and unreimbursed expenses paid or incurred by an individual in connection with the performance by him of services as an employee may be deducted from gross income in determining income subject to the tax to the extent the expenses are applicable to income taxable under this ordinance. The expenses are limited to the following:

- (a) Expenses of travel, meals and lodging while away from home.
- (b) Expenses as an outside salesman, away from his employer's place of business.
- (c) Expenses of transportation.
- (d) Expenses under a reimbursement or other expense allowance arrangement with his employer, where the reimbursement or allowance has been included in the total compensation reported.

2013

CITY OF BIG RAPIDS
PARTNERSHIP
INCOME TAX RETURN

2013

FORM 1065

FOR: **PARTNERSHIPS DOING**
BUSINESS IN BIG RAPIDS, MICHIGAN

FILING INSTRUCTIONS

Filing Date: Calendar year taxpayers must file by April 30. Fiscal year taxpayers must file within 4 months after the end of their fiscal year.

REMITTANCE: Partnerships electing to pay tax for partners must remit for all partners when filing return. The tax due, if one dollar (\$1.00) or more, must be paid when filing the return. Make remittance payable to:

CITY OF BIG RAPIDS

MAILING ADDRESS: Mail your return and remittance to:

**CITY OF BIG RAPIDS
CITY TREASURER
226 NORTH MICHIGAN AVENUE
BIG RAPIDS, MICHIGAN 49307**

Partnerships Required to File

Every partnership that conducts business activities in the City of Big Rapids, whether or not an office or place of business is maintained in the City, is required to file a return within four (4) months following the end of the taxable year. If on a calendar year basis, the return must be filed by April 30. **If the partnership elects to pass through the income to the partners on their personal return, then do not file Form 1065 with the City of Big Rapids.**

FORM TO BE USED

If a partnership elects to pay for all partners when filing the return, the Partnership Summary Return provided shall be attached to a copy of the Federal 1065 or required information should be carried over to Federal Schedule E and attached to BR 1040.

Resident vs. Non-Resident Partner

Partners who are residents of Big Rapids are taxed on their entire distributive shares of the net profits of the partnership, including that arising from the business activity outside the City, and including interest, dividends, and royalties and gains from

the sale or exchange of property, either tangible or intangible. Partners who are non-residents of Big Rapids are taxed on their distributive shares of the net profit which is attributed to business activity in the City, plus net rentals of property in the City and gains from the sale or exchange of real or tangible personal property in the City. They are not taxed on their share of net rentals on property outside the City, gains from the sale or exchange of real or tangible property outside the City, gains from the sale or exchange of securities or other tangible property, or interest or dividends.

Option to Pay Tax

At its election, the partnership may file either an information return or it may compute and pay the tax which is due with respect to each partner's share of the net profit of the business, after giving effect to exemptions and other items to which each partner is entitled. Such election is available to all partnerships regardless of the residency of the partners. The partnership may pay the tax for partners only if it pays for all partners subject to the tax.

If the partnership elects to pay the tax on behalf of the partners thereof, then such election and payments shall be deemed to meet the requirements for filing of a return as provided by the Ordinance, for each partner who has no other income subject to the tax. However a return shall be required from any partner having taxable income other than his distributive share of the net profits of the partnership.

Partnership as Taxpayer

If the partnership elects to pay the tax on behalf of the partners, then it assumes the status of the taxpayer to the following extent:

1. **Timely payment.** Payment must be made within four (4) months from the end of the fiscal year or period; otherwise, it will be subject to interest and penalties the same as a delinquent payment from any other taxpayer.
2. **Payment of estimated tax.** The election of the partnership to pay the tax on behalf of the individual partners also carries with it the requirement to file a Declaration of Estimated Income Tax Form BR 1040ES if the total estimated tax for the partnership is expected to exceed \$100 and pay such tax.

2013

CITY OF BIG RAPIDS
CORPORATION
INCOME TAX RETURN

2013

FORM 1120

FOR: **CORPORATIONS DOING**
BUSINESS IN BIG RAPIDS, MICHIGAN

FILING INSTRUCTIONS

Filing Date: Calendar year taxpayers must file by April 30. Fiscal year taxpayers must file within 4 months after the end of their fiscal year.

REMITTANCE: The tax due, if one dollar (\$1.00) or more, must be paid when filing the return. Make remittance payable to:

CITY OF BIG RAPIDS

MAILING ADDRESS: Mail your return and remittance to:

**CITY OF BIG RAPIDS
CITY TREASURER
226 NORTH MICHIGAN AVENUE
BIG RAPIDS, MICHIGAN 49307**

Corporations Required to File

Every corporation doing business in the City, whether or not it has an office or place of business in the city, and whether or not it has net profits, is required to file a City of Big Rapids Income Tax Corporation Return.

Corporations cannot elect to file and be taxed as partnerships. (Likewise, partnerships cannot elect to file and be taxed as corporations.)

Non-profit corporations which have applied for and received approval for exemptions from the Federal Income tax shall not be required to file a Big Rapids return provided they submit approval from the Internal Revenue Service. Such exemption for the City's filing requirement will continue in effect as long as their Federal exemption is in effect.

The Ordinance also specifically exempts state and national banks, trust companies, insurance companies, building and

loan and savings and loan associations, and credit unions (either state chartered or federal chartered).

FORM TO BE USED

The Corporate Summary Return shall be attached to a copy of the Federal 1120.

Losses

Net operating loss carry-over and/or net capital loss carry-over applicable to Big Rapids operating losses and net capital losses sustained by a corporation may be carried forward twenty years. There is no provision for carrying back losses to prior tax years. No deductions will be allowed for net operating losses and net capital losses sustained prior to January 1, 1970. Capital losses and capital loss carry-overs are deductible only to the extent of capital gains. Losses are to be allocated to Big Rapids at the percentage of business conducted in Big Rapids in the year in which the loss was sustained. If all business was not conducted in Big Rapids in the year in which the loss was sustained, use the business allocation percentage formula to arrive at the deductible portion of the loss. If you do not conduct 100% of your business in Big Rapids, attach a schedule showing your computation for the amount reported on this line.

Corporations are not permitted to file as so-called "tax option" corporations. Every corporation subject to the city tax must file a return and pay the tax, regardless of any option available to it under Section 1371-1377 of the Federal Internal Revenue Code. The taxable income or net operating loss of a corporation shall not be prorated to the shareholders and reported on their individual returns.

Attach Federal Form 1065, 1120, 1120A, or 1120S

City of Big Rapids
Income Tax Summary Return For
Partnerships or Corporations

2013

or other taxable year beginning 2012 ENDING

Name of Partnership or Corporation

Address

This return is paying tax for all partners or officers.

Principal Business Activity

Federal I.D.#

Attach copies of all K-1s

Table with 11 rows for tax calculations including income carried over, tax paid, deductions, and taxable income.

PAYMENTS AND CREDITS

Table with 3 rows for payments and credits including credit from prior year and tax payments.

PAYMENTS AND CREDITS

Table with 4 rows for penalty and interest, amount owed, and overpayment.

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

I authorize the CITY to discuss my claim and attachments with my preparer

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. PREPARER'S SIGNATURE & ADDRESS

Filer's Signature Date

Title

Phone ()

Business Allocation Formula

	Located Everywhere A.	Located in Big Rapids B.	Percentage B ÷ A
1. Average net book value of real and tangible personal property	_____	_____	_____
a. Gross rent paid for real property only multiplied by 8	_____	_____	_____
b. Total (Add Lines 1 and 1a)	_____	_____	_____
2. Total wages, salaries, commissions and other compensation of all employees	_____	_____	_____
3. Gross receipts from sales made or services rendered	_____	_____	_____
4. Total percentages - Add the three percentages computed for Lines 1b, 2, and 3 which you entered in the last column			_____
5. Average percentage* Enter here and on Line 5, Front page			_____ _____

*In determining the average, divide line 4 by 3. However, if a factor does not exist, divide the sum of the percentages by the number of factors actually used.

LINE 14	A. Interest - .0001164 per day	A. _____
	B. Penalty - 1% of the amount of the unpaid tax for each month of fraction thereof not to exceed a total penalty of 25% of the unpaid tax.	B. _____
	C. Total penalty and interest but must pay a minimum of \$2.00 Enter on Line 14	C. _____

TAX YEAR 2013

1. City administration will be using two different addresses for the 2013 tax year.

Mail with payment to:

City of Big Rapids
Treasurer's Office
226 North Michigan Avenue
Big Rapids, MI 49307

Mail for refund to:

City of Big Rapids
Income Tax Office
226 North Michigan Avenue
Big Rapids, MI 49307

2. The voluntary contribution line on your return is for donations for the **Big Rapids Community Pool** and/or the **Big Rapids Community Library**. The contributions will not be used for any other recreational programs.
3. If you are filing as a non-resident, you are being asked to report the **township in which you reside**.
4. **Location** - The City's Income Tax Office is located on the South side entrance of City Hall. Returns with payment should be submitted to the Treasurer's Office.

General Information

This booklet contains a return and the instructions for filing your 2013 Individual City of Big Rapids Income Tax Return. Read all of the instructions carefully before completing your return. Since some of the information on your City return may be based on your Federal Form, a copy of the front of your Federal Form and any applicable Federal Schedules must be attached.

WHO MUST FILE A TAX RETURN

Every resident and non-resident who had a gross income of \$600.00 or more from sources listed under "What is Taxable Income" must complete and file a return, even though you do not file a Federal return. If you wish to claim a refund because the tax withheld or paid is more than the tax due, you must file a return. If you filed a Declaration of Estimated Tax, you must file a return even though there is no change in tax liability.

RESIDENCY

A Big Rapids RESIDENT is a person domiciled within the Big Rapids City limits. "Domicile" means a place where a person has a true, fixed, and permanent home. A NON-RESIDENT is a person domiciled outside the City Limits.

FERRIS STATE UNIVERSITY STUDENTS

Married students, living in Big Rapids, where one or both are attending Ferris, are considered residents, unless you are maintaining a permanent residence elsewhere.

Single students, living in Big Rapids and attending Ferris are considered residents unless you are maintaining a permanent residence elsewhere (including parents home) or are registered to vote elsewhere.

CHANGE OF RESIDENT STATUS

Any person whose residence changed either from a resident to a non-resident or a non-resident to a resident during the taxable year and had Big Rapids earned income both as a resident AND a non-resident will file using the Part Year Resident Form which may be obtained through the Treasurer's Office or Income Tax Office.

MARRIED PERSON JOINT OR SEPARATE RETURNS

Married persons may file either a joint or separate return. Residents filing jointly must include all income of both spouses. Non-residents filing jointly must include Big Rapids earned income of both spouses. **In the case of a non-resident, where only one spouse has Big Rapids earned income, you can claim your spouse as an exemption, however, both must sign the return.** If you file jointly, both names must be listed in the heading and both must sign the return. If you file separately, dependents can only be claimed by the spouse who would be entitled to claim such dependents under Federal Internal Revenue Code.

DECEASED TAXPAYERS

A return for a taxpayer who died during the taxable year should be filed on the same basis as they would have filed if they had lived. If a refund is due on the return and the check is to be made payable to a person(s) other than the surviving spouse, a letter of explanation must be attached.

DUE DATE

Your return is due on or before April 30, 2014. The due date of Big Rapids annual returns may be extended for a period not to exceed six months. When a city extension is granted, tentative tax must be paid by April 30, 2014. Applications for extensions are available from the City Income Tax Department.

Applying for a federal extension does not satisfy the requirement for filing a city extension; an application for a Big Rapids extension must still be made and any tentative tax due must be paid.

DECLARATION OF ESTIMATED TAX

If you expect that your City of Big Rapids tax will exceed amounts after withholdings from your pay to be \$100.00 or more, you must file a Declaration of Estimated Tax by April 30, and pay at least one fourth of the estimated tax with your declaration. The remaining balance will be due in three equal installments to be paid on June 30, September 30, and on January 30.

WHAT IS TAXABLE INCOME

RESIDENTS

A resident is subject to tax on all items included in total Federal income (Subject to certain exclusions as listed in "What is Non-Taxable Income.>").

Taxable income would include:

1. Salaries, bonuses, wages, commissions, fees, vacation pay, profit sharing plan income, severance pay, tips, sabbatical pay, sick pay, and other compensation regardless of where earned.
2. Fair market value of merchandise or services received as compensation.
3. **Net profit or loss** from the operation of a business or profession or other activity regardless of where earned.
4. Income from a partnership, interest from an estate or trust, bank accounts, credit unions, saving and loan associations and other income regardless of where earned.
5. Rental income, capital gains, and dividends.
6. Winnings from the State Lottery and all gamblings.
7. Alimony received.
8. All Corporations within the City of Big Rapids, including Subchapter S, taxable under the City Income Tax Ordinance must file as conventional corporations with the City of Big Rapids. Do not include on this return any profit, losses or other deductions from a Subchapter S Corporation.
9. Premature withdrawals of proceeds from insurance, pensions, annuities and retirement benefits, including distributions that are received from qualified trusts upon termination of employment and receive treatment as gains under the Internal Revenue Service code.
10. After 59 ½, 457 distribution is taxable to a resident.

NON-RESIDENTS

A non-resident is subject to tax on all items included in total Federal Income which are derived from or connected with Big Rapids sources as follows:

1. Salaries, bonuses, wages, commissions, fees, vacation pay, severance pay, profit sharing plans and other compensation for services rendered as an employee in Big Rapids. Vacation pay, holiday pay, sabbatical pay, sick pay, tips, institutional travel and a bonus paid by the employer are deemed to have the same tax status as the work assignment or work location and are taxable on the same ratio as the normal earnings of the employee.
2. Fair market value of merchandise or service received as compensations.
3. **Net profits or loss** from the operation of a business or profession or other activity conducted in Big Rapids (See Schedule 2 for business allocation.) If Business is located inside the City limits the entire amount of net profits are taxable.
4. Net profits from rental of real or tangible property located in Big Rapids.
5. Personal gains from sale or exchange of real or tangible personal property located in Big Rapids.

6. All Corporations within the City of Big Rapids, including Subchapter S, taxable under the City Income Tax Ordinance must file as conventional corporations with the City of Big Rapids. Do not include on this return any profit, losses or other deductions from a Subchapter S Corporation

7. Premature withdrawals of proceeds from insurance, pensions, annuities and retirement benefits, including distributions that are received from qualified trusts upon termination of employment and receive treatment as gains under the Internal Revenue Service.

8. Alimony received by earnings within the city ONLY.

WHAT IS NON-TAXABLE INCOME

RESIDENTS AND NON-RESIDENTS

The following types of income are non-taxable both to a resident and a non-resident.

1. Gifts, inheritances, bequests and distributions of principal from estates and trusts.
2. Proceeds from insurance, pensions, annuities and retirement benefits (including SOCIAL SECURITY) even if taxable under the Federal Internal Revenue Codes.

Premature withdrawals are taxable both to resident and non-resident.

3. Amounts received for personal injuries, sickness, and disability are excluded only to the extent provided by the Federal Internal Revenue Codes.
 4. Unemployment compensation, supplemental unemployment benefits, welfare relief payments, workmen's compensation.
 5. Interest from obligations of the United States, such as Savings Bonds and Treasury Notes, obligations of the states, or subordinate units of government of states.
 6. Dividends on an insurance policy.
 7. Compensation received for service in the armed forces of the United States, including Reserves.
 8. Conventional IRA or Roth IRA payments made on income taxed by the City only. Conventional IRA or Roth IRA distributions after age 59 ½ are NOT taxable income. Premature distributions of 403B, 401K, 408, 457, IRA or Roth IRA before age 59 ½ are taxable. You must attach a copy of your Federal Form and each 1099 form. NOTE: 1099R distribution Code 2, if qualified, not taxable; if non-qualified, is taxable. Federal guidelines are followed.
 9. Ordinary, necessary, reasonable and non-reimbursed expenses paid or incurred by an individual in connection with the performance of services as an employee. Use Form BR2106.
- *Note: Student loan interest, tuition, HSA, fees and deductions, self employment tax are not a subtraction.
*Note: Working interest of gas and oil leasing is not taxable.
*Note: Alimony paid by earnings within the city only.

NON-RESIDENTS ONLY

The following items are non-taxable to non-residents only:

1. Interest, dividends and royalty income.
2. Income from trusts and estates.

Residents Only Instructions For Preparing Tax Return

First complete the name and address information and be certain that your social security number(s) has been entered correctly. If your mailing address is different from your actual residence address, please note residence address.

Example:	Dividend Income	Schedule B
	Business Income	Schedule C
	Capital Gain	Schedule D
	Rents, Royalties	Schedule E
	Farm Income	Schedule F

RESIDENCY

Check the resident box if you were a resident for the full taxable year or if the only income for which you are filing was Big Rapids income earned both as resident and a non-resident, file using the Part Year Form, which may be obtained through the Treasurer's Office or Income Tax Office. Further information is given under "GENERAL INFORMATION".

FILING STATUS

Check the appropriate line. Regardless of whether your spouse had earnings for the taxable year, you may either file jointly or take your spouse as an exemption. In either case, both must sign the return.

EXEMPTIONS

Enter the number of allowable exemptions on Line D and multiply that number by \$600.00, enter the total on line 6. The same rules apply in determining exemptions as under the Federal Internal Revenue Code, except that, additional exemptions are NOT allowed for paraplegic, quadriplegic, hemiplegic, permanently disabled, blind, deaf, or over 65.

If you are NOT claimed as an exemption on Line D on someone else's CITY OF BIG RAPIDS return, you are entitled to claim yourself. For example, if you are a student and your parents DO NOT file a CITY OF BIG RAPIDS return, you are entitled to claim yourself by taking the exemption.

LINE 1 - TOTAL INCOME

Enter "total income" from your Federal Form depending on which Federal Form you used:

Fed. 1040	Line 22
Fed. 1040A	Line 15
Fed. 1040EZ	Line 1 and 2

If you have no additions or subtractions from income, carry this amount to Line 5 of BR1040. Attach W-2 forms and a copy of your Federal Form.

If "total income" was not taken from your Federal Form, see "What is Taxable Income" under "GENERAL INFORMATION".

LINE 2 - ADDITIONS TO INCOME

Any additions to income will already be considered if you used "total income" from your Federal Form. Attach Federal Schedules as explanations for the additions on your Federal Form, if applicable.

LINE 3 - SUBTRACTIONS FROM INCOME

(Attach Federal Schedules as explanations for the subtractions to your income.)

Subtractions are listed to correspond with the Federal Form you may have used:

Fed. 1040	Tax exempt interest and dividends
	Taxable refunds of state and local income tax
	Taxable IRA normal distributions
	Taxable pensions and annuities
	Unemployment compensation
	Taxable social security benefits
	Moving expenses for moving into Big Rapids(attach Federal form 3903)
	Alimony paid
	Qualified Education Programs (Form 1099-Q)
Fed. 1040A	Tax exempt interest and dividends
	Taxable IRA normal distributions
	Taxable pensions and annuities
	Unemployment compensation
	Taxable social security benefits
Fed. 1040EZ	No subtractions

The employee business expenses that are deductible are limited to the following:

1. Expenses of travel, meals and lodging while away from home.
2. Expenses as an outside salesman, who works away from his employer's place of business. (Does not include driver salesman whose primary duty is service and delivery.)
3. Expenses of transportation, but not transportation to and from work.
4. Expenses reimbursed under an expense account or other arrangement with your employer, if the reimbursement has been included in gross earnings reported.

The expense deducted must be offset by an applicable reimbursement made by the employer that was NOT included in gross earnings. Subtractions for employee business expenses must be reported on Form BR 2106.

If "total income" was not taken from Federal Form, see "What is Non-Taxable Income" under "GENERAL INFORMATION."

LINE 4 - IRA DEDUCTIONS

Enter the amount of IRA deduction included on your Federal Form. The City follows the rules and regulations provided by the IRS to govern how much you are entitled to deduct. The copy of the front of your Federal Form serves as verification of the deduction being taken.

LINE 5 - ADJUSTED INCOME

Add lines 1 and 2 less Lines 3 and 4.

LINE 6 - EXEMPTIONS

Multiply the number of exemptions claimed by \$600.00 and enter the result on this Line (from Box D). See "Exemptions" under "GENERAL INFORMATION".

LINE 7 - TAXABLE INCOME

Line 5 less Line 6; if Line 6 is larger than Line 5, enter 0.

LINE 8 - TAX

Multiply the amount on Line 7 by 1% (.01).

LINE 9 - VOLUNTARY CONTRIBUTION

A voluntary contribution may be made to the Big Rapids Community Pool and/or the Community Library.

LINE 10 - TOTAL OF LINE 8 AND 9**LINE 11 - BIG RAPIDS TAX WITHHELD**

Enter amount of "local tax" withheld as reflected on your W-2(s). Attach W-2 form(s).

LINE 12 - ESTIMATED PAYMENTS

Enter amount(s) of estimated tax paid for 2013.

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 2013 City Income Tax Return you filed with the other city.

LINE 15 - TOTAL PAYMENTS AND CREDITS

Add Lines 11, 12, 13 and 14. Enter total on Line 15.

LINE 16 - TAX DUE

If Line 10 (tax due/voluntary contribution) is larger than Line 15 (total tax payments) enter the difference on Line 16.

LINE 17 - PENALTY AND INTEREST

Penalty and interest shall be calculated if 1) return is being filed after the due date of April 30, 2014 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 estimated payments/tax withheld is less than 70% of your 2013 total tax due or less than 70% of your 2012 total tax due (even if the return is filed prior to the due date.) See Schedule 3.

LINE 18 - BALANCE DUE

Add Line 16 and Line 17, enter total on Line 18. This amount must be paid when filing this return. Make your check or money order payable to CITY OF BIG RAPIDS and mail your payment and your return to CITY OF BIG RAPIDS, TREASURER, 226 NORTH MICHIGAN AVENUE, BIG RAPIDS, MICHIGAN 49307

LINE 19 - OVERPAYMENT

If Line 15 (total tax payments) is larger than Line 10 (tax due/voluntary contribution) enter the difference on Line 19. Mail your return to CITY OF BIG RAPIDS, INCOME TAX DIVISION, 226 NORTH MICHIGAN AVENUE, BIG RAPIDS, MICHIGAN 49307

BOX A - CREDIT OF 2013 OVERPAYMENT

Check this box if you want your overpayment to be credited to your 2014 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 this 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 49307

Non-Residents Only Instructions For Preparing Tax Return

First complete the name and address information and be certain that your social security number(s) has been entered correctly.

RESIDENCY

Check the non-resident box if you were a non-resident for the full taxable year or if the only income for which you are filing was Big Rapids income earned both as resident and a non-resident, file using the Part Year Form, which may be obtained through the Treasurer's Office or Income Tax Office. Further information is given under "GENERAL INFORMATION".

FILING STATUS

Check the appropriate line. Regardless of whether your spouse had earnings for the taxable year, you may either file jointly or take your spouse as an exemption. In either case, both must sign the return.

EXEMPTIONS

Enter the number of allowable exemptions on Line D and multiply that number by \$600.00, enter the total on line 6. The same rules apply in determining exemptions as under the Federal Internal Revenue Code, except that, additional exemptions are NOT allowed for paraplegic, quadriplegic, hemiplegic, permanently disabled, blind, deaf, or over 65.

If you are NOT claimed as an exemption on someone else's CITY OF BIG RAPIDS return, you are entitled to claim yourself. For example, if you are a student and your parents DO NOT file a CITY OF BIG RAPIDS return, you are entitled to claim yourself by taking the exemption.

LINE 1 - TOTAL INCOME

Enter the full amount of gross wages from your W-2(s) that reflect Big Rapids income earned. If you performed services both inside and outside of Big Rapids for the same employer, see Schedule 1. If you have no additions or subtractions, carry this amount to Line 5. Attach W-2 forms and a copy of the front of your Federal Form. If you are self-employed and have earnings both inside and outside of the City, see Schedule 2.

LINE 2 - ADDITIONS TO INCOME

Attach Federal Schedules as explanations for the additions to your income. See "What is Taxable Income" under "GENERAL INFORMATION".

Example:	Business Income	Schedule C
	Capital Gain	Schedule D
	Rents, Royalties	Schedule E
	Farm Income	Schedule F

If you file Federal Schedules C, D, or E, but only a portion is applicable to the City, see Schedule 2.

LINE 3 - SUBTRACTIONS FROM INCOME

(Attach Federal Schedules as explanations for the subtractions to your income.) See "What is Non-Taxable Income" under "GENERAL INFORMATION".

The employee business expenses are deductible, but only to the extent that these expenses are applicable to City taxable income, and are limited to the following:

1. Expenses of travel, meals and lodging while away from home.
2. Expenses as an outside salesman, who works away from his employer's place of business. (Does not include driver salesman whose primary duty is service and delivery.)
3. Expenses of transportation, but not transportation to and from work.
4. Expenses reimbursed under an expense account or other arrangement with your employer, if the reimbursement has been included in gross earnings reported.

The expense deducted must be offset by an applicable reimbursement made by the employer that was NOT included in gross earnings. Subtractions for employee business expenses must be reported on Form BR 2106.

Alimony paid of earnings taxable to the City.

Spouse income earned outside the City.

LINE 4 - INDIVIDUAL RETIREMENT ACCOUNT DEDUCTION

To compute the allowable IRA deduction, multiply the IRA contributions by the percentage Big Rapids 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.

LINE 5 - ADJUSTED INCOME

Add lines 1 and 2 less Lines 3 and 4.

LINE 6 - EXEMPTIONS

Multiply the number of exemptions claimed by \$600.00 and enter the result on this Line (from Box D). See "Exemptions" under "GENERAL INFORMATION".

LINE 7 - TAXABLE INCOME

Line 5 less Line 6; if Line 6 is larger than Line 5, enter 0.

LINE 8 - TAX

Multiply the amount on Line 7 by 1/2% (.005).

LINE 9 - VOLUNTARY CONTRIBUTION

A voluntary contribution may be made to the Big Rapids Community Pool and/or the Community Library.

LINE 10 - TOTAL OF LINE 8 AND 9

LINE 11 - BIG RAPIDS TAX WITHHELD

Enter amount of "local tax" withheld as reflected on your W-2(s). Attach W-2 form(s).

LINE 12 - ESTIMATED PAYMENTS

Enter amount(s) of estimated tax paid for 2013.

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

Non-applicable to non-residents.

LINE 15 - TOTAL PAYMENTS AND CREDITS

Add Lines 11, 12, 13 and 14. Enter total on Line 15.

LINE 16 - TAX DUE

If Line 10 (tax due/voluntary contribution) is larger than Line 15 (total tax payments) enter the difference on Line 16.

LINE 17 - PENALTY AND INTEREST

Penalty and interest shall be calculated if 1) return is being filed after the due date of April 30, 2014 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 estimated payments/tax withheld is less than 70% of your 2013 total tax due or less than 70% of your 2012 total tax due (even if the return is filed prior to the due date.) See Schedule 3.

LINE 18 - BALANCE DUE

Add Line 16 and Line 17, enter total on Line 18. This amount must be paid when filing this return. Make your check or money order payable to CITY OF BIG RAPIDS and mail your payment and your return to CITY OF BIG RAPIDS, TREASURER, 226 NORTH MICHIGAN AVENUE, BIG RAPIDS, MICHIGAN 49307

LINE 19 - OVERPAYMENT

If Line 15 (total tax payments) is larger than Line 10 (tax due/voluntary contribution) enter the difference on Line 19. Mail your return to CITY OF BIG RAPIDS, INCOME TAX DIVISION, 226 NORTH MICHIGAN AVENUE, BIG RAPIDS, MICHIGAN 49307

BOX A - CREDIT OF 2013 OVERPAYMENT

Check this box if you want your overpayment to be credited to your 2014 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 this 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 49307

2013 CITY OF BIG RAPIDS INCOME TAX

SCHEDULE 1

This schedule applies to NON-RESIDENTS ONLY on income partially earned in the City of Big Rapids, verification **MUST be accompanied by statement, based on 261 days per year or explanation for difference, signed and dated each year by employer only.**

If both Husband and Wife have income subject to allocation, figure them separately.

- A. Wages subject to allocation from W-2 A. _____
- B. Percent earned as taxable income in Big Rapids to non-residents per instructions (Attach statement from employer) B. _____
- C. Multiply Line A by Line B C. _____
- D. Add all other W-2 income not allocated D. _____
- E. Total wages subject to Big Rapids City Tax (Add Line C and D). Enter the amount from Line E on Page 1, Line 1. E. _____

SCHEDULE 2

This schedule applies to NON-RESIDENTS ONLY and is relative to SCHEDULE C, D, OR E.

- A. Income from applicable Federal Schedule A. _____
- B. Percent earned in Big Rapids B. _____
- C. Multiply Line A by Line B Enter BR 1040, Line 2 C. _____

SCHEDULE 3

This schedule applies to both residents and non-residents who file their return after the due date of April 30, 2014 and owe tax liability.

- A. Interest - .0001164 per day A. _____
- B. Penalty - 1 % of the amount of the unpaid tax for each month or fraction thereof not to exceed a total penalty of 25% of the unpaid tax. B. _____
- C. Total penalty and interest, but must pay a minimum of \$2.00 Enter on BR 1040, Line 17 C. _____

REFER TO INSTRUCTIONS ON BACK TO SEE WHO CAN USE THIS FORM
**ATTACH A COPY OF THE FRONT OF FEDERAL 1040 FORM
 2013**

**BR 1040EZ
 INDIVIDUAL RETURN**

Due Date: April 30, 2014

PLACE ADDITIONAL FORMS
 BEHIND AND STAPLE HERE

A. First Name and Initial	Last Name	Your Social Security Number	B. RESIDENCY RESIDENT <input type="checkbox"/> Inside City Limits
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 _____ (Please specify)
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"/>
--	---

STAPLE COPY OF W-2 HERE

1. Total Wages, Salaries, and Tips.....	1.	00
2. Interest and/or Dividends Income	2.	00
3. Exemptions (From D above)	3.	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)		
4. Taxable Income (Line 1 + Line 2 - Line 3)	4.	00
5. Tax (multiply amount on Line 4 by one of the following).....	5.	00
A: RESIDENT ONLY - 1% (.01)		
B: NON-RESIDENT ONLY - 1/2% (.005)		
6. Voluntary Contribution to BIG RAPIDS COMMUNITY POOL and/or COMMUNITY LIBRARY (Please circle) ..	6.	00
7. Total of Lines 5 and 6	7.	00
8. Tax Withheld		00
2013 Estimated Payments		00
Credit from previous year over payment		00
Total Payments		00
9. Tax Due (Line 7 minus Line 8)	9.	00
10. Penalty and Interest.....	10.	00
11. Balance Due	11.	00
12. Overpayment /Amount of Refund (Line 8 minus Line 7).....	12.	00

OFFICE USE ONLY
 Payment received
 with Return

ENCLOSE CHECK - DO NOT STAPLE

SIGN

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

I authorize the City to discuss my claim and attachments with my preparer 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.

Filer's Signature _____ Date _____ PREPARER'S SIGNATURE & ADDRESS

Birthdate _____

Spouse's Signature _____ Date _____

Birthdate _____ Phone () _____

INSTRUCTIONS FOR FORM BR 1040EZ

WHO CAN USE THIS FORM

Use This Form If:

You were a Resident of Big Rapids for all of 2013 with income from wages, interest or dividends.

You were a Non-Resident of Big Rapids for all of 2013 with wages earned in Big Rapids and none of the earnings from Big Rapids employees is excluded from Big Rapids Income Tax.

RESIDENCY STATUS

Place a check mark in the Resident or Non-Resident township area. A part-year resident of Big Rapids cannot use this form.

INCOME

If you have income on your Federal Income Tax Return that is not taxable by Big Rapids, use Form BR 1040.

LINE 1

Total Wages, Salaries and Tips.

Residents: Total from Box 1 of all your W-2 forms.

Non-Residents: Total from Box 1 of all the W-2 forms for work done in the City of Big Rapids.

Attach your W-2 forms on the front of form BR 1040EZ

LINE 2

Residents: Report all taxable interest and dividend income.

Non-Residents: Leave blank, interest and dividend income is not taxable to a Non-Resident.

LINE 10

This schedule applies to both residents and non-residents who file their return after the due date of April 30, 2014 and owe tax liability.

A. Interest - .0001164 per day

A. _____

B. Penalty - 1% of the amount of the unpaid tax for each month or fraction thereof not to exceed a total penalty of 25% of the unpaid tax.

B. _____

C. Total penalty and interest, but must pay a minimum of \$2.00

Enter on BR 1040EZ, Line 10

C. _____

**ATTACH A COPY OF THE FRONT OF FEDERAL 1040 FORM
PART YEAR FORM
2013**

**BR 1040P
INDIVIDUAL RETURN**

CITY OF BIG RAPIDS INCOME TAX

Due Date: April 30, 2014

PLACE ADDITIONAL FORMS
BEHIND AND STAPLE HERE

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
Present Home Address			<input type="checkbox"/> Big Rapids <input type="checkbox"/> Green
City, State and Zip Code			<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>

STAPLE COPY OF W-2 HERE

<p>C. FILING STATUS</p> <p>A. <input type="checkbox"/> Single</p> <p>B. <input type="checkbox"/> Married, Filing Jointly</p> <p>C. <input type="checkbox"/> Married, Filing Separately Spouse's Name _____ Social Security Number _____</p>	<p>D. EXEMPTIONS Number _____ x \$600.00 = \$ _____</p> <p>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"/></p>																																																		
<p>Use this form only if you had taxable income during 2012 Both as a Resident and Non-Resident</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">Dates From: _____ To: _____</td> <td style="width:50%;">Dates From: _____ To: _____</td> </tr> <tr> <td align="center">ALL INCOME WHILE A BIG RAPIDS RESIDENT</td> <td align="center">PORTION OF INCOME EARNED IN BIG RAPIDS WHILE A NON-RESIDENT</td> </tr> </table>	Dates From: _____ To: _____	Dates From: _____ To: _____	ALL INCOME WHILE A BIG RAPIDS RESIDENT	PORTION OF INCOME EARNED IN BIG RAPIDS WHILE A NON-RESIDENT																																														
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ALL INCOME WHILE A BIG RAPIDS RESIDENT	PORTION OF INCOME EARNED IN BIG RAPIDS WHILE A NON-RESIDENT																																																		
<p>1. GROSS WAGES (Attach W-2).....</p> <p>2. ADDITIONS (Attach Schedule(s) and Explain)</p> <p>3. SUBTRACTIONS (Attach Schedules(s) and Explain)</p> <p>4. TOTAL INCOME - BOTH COLUMNS (add Lines 1, 2 and Less 3)</p> <p>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)</p> <p><small>(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)</small></p> <p>6. TAXABLE INCOME - LINE 4, less Line 5</p> <p>7. TAX - Residential Income: Multiply Line 6, Column 1 by 1% (.01)</p> <p>8. TAX - Non-Residential Income: Multiply Line 6, Column 2 by 1/2% (.005)</p> <p>9. VOLUNTARY CONTRIBUTION TO BIG RAPIDS COMMUNITY POOL and/or COMMUNITY LIBRARY (Please circle)</p> <p>10. TOTAL TAX - Add Lines 7, 8 and 9</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;">1.</td> <td style="width:65%;"></td> <td style="width:10%; text-align: right;">00</td> <td style="width:20%;"></td> <td style="width:10%; text-align: right;">00</td> </tr> <tr> <td>2.</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>3.</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>4.</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>5.</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>6.</td> <td></td> <td style="text-align: right;">00</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>7.</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>8.</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>9.</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>10.</td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> </table>	1.		00		00	2.		00		00	3.		00		00	4.		00		00	5.		00		00	6.		00		00	7.				00	8.				00	9.				00	10.				00
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ENCLOSE CHECK - DO NOT STAPLE

<p>PAYMENTS AND TAX CREDITS</p> <p>11. BIG RAPIDS TAX WITHHELD</p> <p>12. 2013 ESTIMATED PAYMENTS</p> <p>13. CREDIT FROM PREVIOUS YEAR OVER PAYMENT</p> <p>14. CREDITS FOR INCOME TAX PAID TO ANOTHER MICHIGAN MUNICIPALITY (RESIDENTS ONLY)</p> <p>15. TOTAL PAYMENTS AND CREDITS (Add Lines 11, 12, 13 & 14)</p> <p>16. TAX DUE (Line 10 larger than Line 15)</p> <p>17. PENALTY AND INTEREST (Schedule 3 of BR 1040 Return)</p> <p>18. BALANCE DUE (Add Lines 16 and 17)</p> <p>19. OVERPAYMENT (Line 15 is larger than Line 10 Amount on Line 19 is to be (CHECK ONE BOX ONLY)</p> <p align="center">A. <input type="checkbox"/> Credited to 2014 B. <input type="checkbox"/> Refunded to You</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;">11.</td> <td style="width:65%;"></td> <td style="width:10%; text-align: right;">00</td> </tr> <tr> <td>12.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>13.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>14.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>15.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>16.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>17.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>18.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>19.</td> <td></td> <td style="text-align: right;">00</td> </tr> </table>	11.		00	12.		00	13.		00	14.		00	15.		00	16.		00	17.		00	18.		00	19.		00
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<p>OFFICE USE ONLY Payment received with Return</p> <p>_____</p> <p>_____</p> <p>_____</p>																												

SIGN

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.
--	--	--

<p>Filer's Signature _____ Date _____</p> <p>Birthdate _____</p> <p>Spouse's Signature _____ Date _____</p> <p>Birthdate _____</p>	<p>PREPARER'S SIGNATURE & ADDRESS</p> <p>Phone () _____</p>
--	--

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 2013.

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 2013 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, 2014 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 2013 total tax due or less than 70% of your 2012 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 2013 OVERPAYMENT

Check this box if you want your overpayment credited to your 2014 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.

2013

CITY OF BIG RAPIDS
PARTNERSHIP
INCOME TAX RETURN

2013

FORM 1065

FOR: **PARTNERSHIPS DOING**
BUSINESS IN BIG RAPIDS, MICHIGAN

FILING INSTRUCTIONS

Filing Date: Calendar year taxpayers must file by April 30. Fiscal year taxpayers must file within 4 months after the end of their fiscal year.

REMITTANCE: Partnerships electing to pay tax for partners must remit for all partners when filing return. The tax due, if one dollar (\$1.00) or more, must be paid when filing the return. Make remittance payable to:

CITY OF BIG RAPIDS

MAILING ADDRESS: Mail your return and remittance to:

**CITY OF BIG RAPIDS
CITY TREASURER
226 NORTH MICHIGAN AVENUE
BIG RAPIDS, MICHIGAN 49307**

Partnerships Required to File

Every partnership that conducts business activities in the City of Big Rapids, whether or not an office or place of business is maintained in the City, is required to file a return within four (4) months following the end of the taxable year. If on a calendar year basis, the return must be filed by April 30. **If the partnership elects to pass through the income to the partners on their personal return, then do not file Form 1065 with the City of Big Rapids.**

FORM TO BE USED

If a partnership elects to pay for all partners when filing the return, the Partnership Summary Return provided shall be attached to a copy of the Federal 1065 or required information should be carried over to Federal Schedule E and attached to BR 1040.

Resident vs. Non-Resident Partner

Partners who are residents of Big Rapids are taxed on their entire distributive shares of the net profits of the partnership, including that arising from the business activity outside the City, and including interest, dividends, and royalties and gains from

the sale or exchange of property, either tangible or intangible. Partners who are non-residents of Big Rapids are taxed on their distributive shares of the net profit which is attributed to business activity in the City, plus net rentals of property in the City and gains from the sale or exchange of real or tangible personal property in the City. They are not taxed on their share of net rentals on property outside the City, gains from the sale or exchange of real or tangible property outside the City, gains from the sale or exchange of securities or other tangible property, or interest or dividends.

Option to Pay Tax

At its election, the partnership may file either an information return or it may compute and pay the tax which is due with respect to each partner's share of the net profit of the business, after giving effect to exemptions and other items to which each partner is entitled. Such election is available to all partnerships regardless of the residency of the partners. The partnership may pay the tax for partners only if it pays for all partners subject to the tax.

If the partnership elects to pay the tax on behalf of the partners thereof, then such election and payments shall be deemed to meet the requirements for filing of a return as provided by the Ordinance, for each partner who has no other income subject to the tax. However a return shall be required from any partner having taxable income other than his distributive share of the net profits of the partnership.

Partnership as Taxpayer

If the partnership elects to pay the tax on behalf of the partners, then it assumes the status of the taxpayer to the following extent:

1. **Timely payment.** Payment must be made within four (4) months from the end of the fiscal year or period; otherwise, it will be subject to interest and penalties the same as a delinquent payment from any other taxpayer.
2. **Payment of estimated tax.** The election of the partnership to pay the tax on behalf of the individual partners also carries with it the requirement to file a Declaration of Estimated Income Tax Form BR 1040ES if the total estimated tax for the partnership is expected to exceed \$100 and pay such tax.

2013

CITY OF BIG RAPIDS
CORPORATION
INCOME TAX RETURN

2013

FORM 1120

FOR: **CORPORATIONS DOING**
BUSINESS IN BIG RAPIDS, MICHIGAN

FILING INSTRUCTIONS

Filing Date: Calendar year taxpayers must file by April 30. Fiscal year taxpayers must file within 4 months after the end of their fiscal year.

REMITTANCE: The tax due, if one dollar (\$1.00) or more, must be paid when filing the return. Make remittance payable to:

CITY OF BIG RAPIDS

MAILING ADDRESS: Mail your return and remittance to:

**CITY OF BIG RAPIDS
CITY TREASURER
226 NORTH MICHIGAN AVENUE
BIG RAPIDS, MICHIGAN 49307**

Corporations Required to File

Every corporation doing business in the City, whether or not it has an office or place of business in the city, and whether or not it has net profits, is required to file a City of Big Rapids Income Tax Corporation Return.

Corporations cannot elect to file and be taxed as partnerships. (Likewise, partnerships cannot elect to file and be taxed as corporations.)

Non-profit corporations which have applied for and received approval for exemptions from the Federal Income tax shall not be required to file a Big Rapids return provided they submit approval from the Internal Revenue Service. Such exemption for the City's filing requirement will continue in effect as long as their Federal exemption is in effect.

The Ordinance also specifically exempts state and national banks, trust companies, insurance companies, building and

loan and savings and loan associations, and credit unions (either state chartered or federal chartered).

FORM TO BE USED

The Corporate Summary Return shall be attached to a copy of the Federal 1120.

Losses

Net operating loss carry-over and/or net capital loss carry-over applicable to Big Rapids operating losses and net capital losses sustained by a corporation may be carried forward twenty years. There is no provision for carrying back losses to prior tax years. No deductions will be allowed for net operating losses and net capital losses sustained prior to January 1, 1970. Capital losses and capital loss carry-overs are deductible only to the extent of capital gains. Losses are to be allocated to Big Rapids at the percentage of business conducted in Big Rapids in the year in which the loss was sustained. If all business was not conducted in Big Rapids in the year in which the loss was sustained, use the business allocation percentage formula to arrive at the deductible portion of the loss. If you do not conduct 100% of your business in Big Rapids, attach a schedule showing your computation for the amount reported on this line.

Corporations are not permitted to file as so-called "tax option" corporations. Every corporation subject to the city tax must file a return and pay the tax, regardless of any option available to it under Section 1371-1377 of the Federal Internal Revenue Code. The taxable income or net operating loss of a corporation shall not be prorated to the shareholders and reported on their individual returns.

Attach Federal Form 1065, 1120, 1120A, or 1120S

City of Big Rapids
Income Tax Summary Return For
Partnerships or Corporations

2013

or other taxable year beginning 2012 ENDING

Name of Partnership or Corporation

Address

This return is paying tax for all partners or officers.

Principal Business Activity

Federal I.D.#

Attach copies of all K-1s

Table with 11 rows for tax calculations including income carried over, tax paid, deductions, and taxable income.

PAYMENTS AND CREDITS

Table with 3 rows for payments and credits including credit from prior year and tax payments.

PAYMENTS AND CREDITS

Table with 4 rows for penalty and interest, amount owed, and overpayment details.

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

I authorize the CITY to discuss my claim and attachments with my preparer

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. PREPARER'S SIGNATURE & ADDRESS

Filer's Signature Date

Title

Phone ()

Business Allocation Formula

	Located Everywhere A.	Located in Big Rapids B.	Percentage B ÷ A
1. Average net book value of real and tangible personal property	_____	_____	_____
a. Gross rent paid for real property only multiplied by 8	_____	_____	_____
b. Total (Add Lines 1 and 1a)	_____	_____	_____
2. Total wages, salaries, commissions and other compensation of all employees	_____	_____	_____
3. Gross receipts from sales made or services rendered	_____	_____	_____
4. Total percentages - Add the three percentages computed for Lines 1b, 2, and 3 which you entered in the last column			_____
5. Average percentage* Enter here and on Line 5, Front page			=====

*In determining the average, divide line 4 by 3. However, if a factor does not exist, divide the sum of the percentages by the number of factors actually used.

LINE 14	A. Interest - .0001164 per day	A. _____
	B. Penalty - 1% of the amount of the unpaid tax for each month of fraction thereof not to exceed a total penalty of 25% of the unpaid tax.	B. _____
	C. Total penalty and interest but must pay a minimum of \$2.00 Enter on Line 14	C. _____