

Taxpayer's SSN		Taxpayer's first name Initial Last name		RESIDENCE STATUS	
Spouse's SSN		If joint return spouse's first name Initial Last name		<input type="checkbox"/> Resident <input type="checkbox"/> Nonresident <input type="checkbox"/> Part-year resident Part-year resident - dates of residency (mm/dd/yyyy) From _____ To _____	
Make sure the SSN(s) above and on page 2, line 1d are correct.		Present home address (Number and street)		Apt. no.	
		Address line 2 (P.O. Box address for mailing use only)			
		City, town or post office		State	Zip code
		Foreign country name		Foreign province/county	Foreign postal code
		Spouse's full name if married filing separately _____			

INCOME		ROUND ALL FIGURES TO NEAREST DOLLAR (\$0.50 next dollar)		Column A Federal Return Data	Column B Exclusions/Adjustments	Column C Taxable Income
ATTACH COPY OF PAGE 1 OF FEDERAL RETURN	1. Wages, salaries, tips, etc. (W-2 forms must be attached)	1		.00	.00	.00 *
	2. Taxable interest	2		.00	.00	.00
	3. Ordinary dividends	3		.00	.00	.00
	4. Taxable refunds, credits or offsets	4		.00	.00	NOT TAXABLE
	5. Alimony received	5		.00	.00	.00
	6. Business income or (loss) (Attach federal Schedule C)	6		.00	.00	.00
	7. Capital gain or (loss) (Attach copy of fed. Sch. D) 7a. <input type="checkbox"/> Mark if federal Sch. D not required	7		.00	.00	.00
	8. Other gains or (losses) (Attach copy of federal Form 4797)	8		.00	.00	.00
	9. Taxable IRA distributions	9		.00	.00	.00
	10. Taxable pensions and annuities (Attach copy of Form(s) 1099-R)	10		.00	.00	.00
	11. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Attach federal Schedule E)	11		.00	.00	.00
	12. Subchapter S corporation distributions (Attach federal Sch. K-1)	12		NOT APPLICABLE	.00	.00
	13. Farm income or (loss) (Attach federal Schedule F)	13		.00	.00	.00
	14. Unemployment compensation	14		.00	.00	NOT TAXABLE
	15. Social security benefits	15		.00	.00	NOT TAXABLE
	16. Other income (Attach statement listing type and amount)	16		.00	.00	.00
	17. Total additions (Add lines 2 through 16)	17		.00	.00	.00 *
	18. Total income (Add lines 1 through 16)	18		.00	.00	.00
19. Total deductions (Subtractions) (Total from page 2, Deductions schedule, line 7)	19				.00 *	
20. Total income after deductions (Subtract line 19 from line 18)	20				.00	
21. Exemptions (Enter the total exemptions, from Form I-1040, page 2, box 1h, in line 21a and multiply this number by \$700 and enter on line 21b)	21a		21b		.00	
22. Total income subject to tax (Subtract line 21b from line 20)	22				.00	
23. Tax (Multiply line 22 by Ionia resident tax rate of 1% (0.01) or nonresident tax rate of 0.5% (0.005) and enter tax on line 23b, or if using Schedule TC to compute tax, check box 23a and enter tax from Schedule TC, line 23d)	23a		23b		.00	
24. Total payments and credits (Total from page 2, Payments and Credits schedule, line 4)	24				.00	
25. Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax	25a	.00	25b	.00	25c .00	
TAX DUE 26. Amount you owe (Add lines 23b and 25c, and subtract line 24) MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF IONIA OR TO PAY WITH A DIRECT WITHDRAWAL mark (X) pay tax due, line 31b, and complete lines 31c, d & e)	26				.00	
OVERPAYMENT 27. Tax overpayment (Subtract lines 23b and 25c from line 24; choose overpayment options on lines 28 - 31)	27				.00	
28. Amount of overpayment donated	28a	.00	28b	.00	28c .00 28d .00	
29. Amount of overpayment credited forward to 2018	29				.00	
30. Amount of overpayment refunded (Line 27 less lines 28d and 29) (For refund to be directly deposited to your bank account, mark refund box, line 31a, and complete line 31 c, d & e)	30				.00	
31. Direct deposit refund or direct withdrawal payment (Mark (X) appropriate box 31a or 31b and complete lines 31c, 31d and 31e)	31a		31c		31d	
	31b		31e	Account Type:	Checking Savings	

MAIL TO: City of Ionia Income Tax Division, PO Box 512, Ionia, MI 48846

EXEMPTIONS SCHEDULE	Date of birth (mm/dd/yyyy)					Regular	65 or over	Blind	Deaf	Disabled		
	1a. You											1e. Enter the number of boxes checked on lines 1a and 1b
	1b. Spouse											
1d. List Dependents	1c. <input type="checkbox"/>	Check box if you can be claimed as a dependent on another person's tax return										1g. Enter number of other dependents listed on line 1d
#	First Name	Last Name	Social Security Number	Relationship	Date of Birth						1h. Total exemptions (Add lines 1e, 1f and 1g; enter here and also on page 1, line 21a)	
1												
2												
3												
4												
5												
6												
7												
8												

EXCLUDED WAGES SCHEDULE (See instructions. Resident wages generally not excludible)							
W-2 #	COLUMN A EMPLOYER'S ID	COLUMN B RESIDENT EXCLUDED WAGES	COLUMN C NONRESIDENT EXCLUDED WAGES	W-2 #	COLUMN A EMPLOYER'S ID	COLUMN B RESIDENT EXCLUDED WAGES	COLUMN C NONRESIDENT EXCLUDED WAGES
1		.00	.00	6		.00	.00
2		.00	.00	7		.00	.00
3		.00	.00	8		.00	.00
4		.00	.00	9		.00	.00
5		.00	.00	10		.00	.00

DEDUCTIONS SCHEDULE (See instructions; deductions allocated on same basis as related income)			DEDUCTIONS
1. IRA deduction (Attach copy of page 1 of federal return & evidence of payment)	1		.00
2. Self-employed SEP, SIMPLE and qualified plans (Attach copy of page 1 of federal return)	2		.00
3. Employee business expenses (See instructions and attach copy of federal Form 2106)	3		.00
4. Moving expenses (Into Ionia area only) (Attach copy of federal Form 3903)	4		.00
5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT. Attach copy of page 1 of federal return)	5		.00
6. Renaissance Zone deduction (Attach Schedule RZ OF 1040)	6		.00
7. Total deductions (Add line 1 through line 6, enter total here and on page 1, line 19)	7		.00

PAYMENTS AND CREDITS SCHEDULE		
1. Tax withheld by your employer for IONIA (Attach W-2 Forms showing tax withheld for IONIA, Form W-2, box 19)	1	.00
2. Tax payments other than tax withheld (Estimated income tax payments, extension payment, partnership payments and credit forward)	2	.00
3. Credit for tax paid to another city (Residents attach a copy of other city's return; not allowed for nonresidents)	3	.00
4. Total payments and credits (Add lines 1 through 3, enter total here and on page 1, line 24)	4	.00

ADDRESS SCHEDULE (Where taxpayer (T), spouse (S) or both (B) resided during year and dates of residency)					
MARK T, S, B	ADDRESS (INCLUDE CITY, STATE & ZIP CODE) Start with address used on last year's return. If the address is the same as listed on page 1 of this return, print "Same." If no return filed, list reason. Continue listing residence addresses from this year.	FROM		TO	
		MONTH	DAY	MONTH	DAY

THIRD PARTY DESIGNEE						
Do you want to allow another person to discuss this return with the Income Tax Office?			Yes, complete the following		No	
Designee's name			Phone No.	Personal identification number (PIN)		
Under the penalty of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the preparer's declaration is based on all information of which preparer has any knowledge.						
SIGN HERE ==>	TAXPAYER'S SIGNATURE - If joint return, both spouses must sign		Date (MM/DD/YY)	Taxpayer's occupation	Daytime phone number	If deceased, date of death
	SPOUSE'S SIGNATURE		Date (MM/DD/YY)	Spouse's occupation		If deceased, date of death
PREPARER'S SIGNATURE	SIGNATURE OF PREPARER OTHER THAN TAXPAYER			Date (MM/DD/YY)	PTIN, EIN or SSN	
					Preparer's phone no.	
	FIRM'S NAME (or yours if self-employed), ADDRESS AND ZIP CODE					NACTP software number

Taxpayer's name	Taxpayer's SSN	2017 IONIA	
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SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - I-1040, PAGE 1, LINES 23a AND 23b **Attachment 1**

A part-year resident is required to complete and attach this schedule to the Ionia return

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

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

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

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

1. IRA deduction (Attach copy of page 1 of federal return & evidence of payment)	1	.00	.00	.00	.00
2. Self-employed SEP, SIMPLE and qualified plans (Attach copy of page 1 of fed. return)	2	.00	.00	.00	.00
3. Employee business expenses (See instructions & att. copy of fed. Form 2106)	3			.00	.00
4. Moving expenses (Into Ionia area only) (Attach copy of federal Form 3903)	4	.00	.00	.00	.00
5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT). (Att. copy of page 1 of fed. return)	5	.00	.00	.00	.00
6. Renaissance Zone deduction (Att. Sch. RZ)	6			.00	.00
19. Total deductions (Add lines 1 through 6)	19			.00	.00
20. Total income after deductions (Subtract line 19 from line 18)	20			.00	.00
21. Exemptions (Enter the number of exemptions from Form I-1040, page 2, box 1h, on line 21a; multiply Line 21a by \$700; and enter the result on line 21b) (If the amount on line 21b exceeds the amount of resident income in column C, line 20, subtract the amount in column C, line 20, from line 21b and enter result on line 21c)	21a			.00	.00
	21b				
	21c				.00
22a. Total income subject to tax as a resident (Subtract line 21b from line 20)	22a			.00	
22b. Total income subject to tax as a nonresident (Subtract line 21c from line 20)	22b				.00
23a. Line not used on this form	23a				
23b. Tax at resident rate (MULTIPLY LINE 22a BY 1% (0.01) THE RESIDENT TAX RATE)	23b			.00	
23c. Tax at nonresident rate (MULTIPLY LINE 22b BY 0.5% (0.005), THE NONRESIDENT TAX RATE)	23c				.00
23d. Total tax (Add lines 23b and 23c) (ENTER HERE AND ON FORM I-1040, PAGE 1, LINE 23b, AND PLACE A MARK (X) IN BOX 23a OF FORM I-1040)	23d			.00	

Taxpayer's name	Taxpayer's SSN	2017 IONIA	
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WAGES, EXCLUDIBLE WAGES AND CITY TAX WITHHELD - I-1040, PAGE 1, LINE 1, COLUMNS A & B **Attachment 2**

All W-2 forms must be attached to page 1 of the return

Use this form to provide details for all Forms W-2 and all income reported on federal Form 1040, line 7, such as: wages received as a household employee for which you did not receive a W-2 form; tip income not reported to employer; allocated tips shown on Form(s) W-2, box 8; dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; excess salary deferrals; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and excess contributions (plus earnings); and wages from Form 8919, line 6.

Use this form to report excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, 1040A or 1040EZ). Excluded resident and nonresident wages are also reported on Form I-1040, page 2, Excluded Wages schedule.

	Employer 1		Employer 2		Employer 3		Employer 4	
1. Employer's ID number (W-2, box b)								
2. Employer's name (Form W-2, box c)								
3. Enter T for taxpayer's or S for spouse's employer and SSN from Form W-2, box a								
4. Dates of employment during tax year	From	To	From	To	From	To	From	To
5. Wages, tips, other compensation (Form W-2, Box 1)								
6. Allocated tips (Form W-2, Box 8)								
7. Local income tax withheld (Form W-2, Box 19a)								
8. Locality name (Form W-2, Box 20a)								
9. Local income tax withheld (Form W-2, Box 19b, second line of local tax withheld)								
10. Locality name (Form W-2, Box 20b)								
11. Excludable resident wages (Enter here and on Form I-1040, page 2, Excluded Wages schedule)								
12. Excludable nonresident wages (Enter here and on Form I-1040, page 2, Excluded Wages schedule)								
13. Reason excludible wages (lines 11 and/or 12) are not taxable by Ionia								
14. Address of work station (Where you actually work, not the address on Form W-2 unless you work there: include street number, street name, city and state)								
15. Total wages (Add lines 5 and 6 for all employers; must equal amount reported on Form I-1040, page 1, line 1, column A; part-year residents enter here and on Schedule TC, line 1, column A)								
16. Total excludible wages from all employers (Add lines 11 and 12 for all columns; enter here and also on Form I-1040, page 1, line 1, column B; part-year residents enter here and on Schedule TC, line 1, column B)								
17. Total tax withheld for Ionia (Add amounts for all employers on lines 7 and 9 where locality name on the related locality name lines (lines 8 or 10) represents Ionia tax withheld)								

NONRESIDENT WAGE ALLOCATION (Part-year residents use Part-year Resident Wage Allocation Worksheet - Attachment 2-1)

For use by taxpayers who were nonresidents for the entire year and worked both in and outside of Ionia for the employer during the year.

NONRESIDENT WAGE ALLOCATION	Employer 1	Employer 2	Employer 3	Employer 4
18. Enter actual number of days or hours on job for employer while nonresident (Do not include weekends you did not work)				
19. Vacation, holiday and sick days or hours included in line 18				
20. Actual number of days or hours worked (Line 18 less line 19)				
21. Enter actual number of days or hours worked in Ionia				
22. Percentage of days or hours worked in Ionia (Line 21 divided by line 20; default is 100%)	%	%	%	%
23. Enter portion of wages earned while a nonresident (Direct entry)				
24. Ionia taxable wages as a nonresident (Line 23 times line 22)				
25. Excludible nonresident wages (line 23 less line 24)				

Taxpayer's name	Taxpayer's SSN	2017 IONIA	
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PART-YEAR RESIDENT WAGE ALLOCATION WORKSHEET

Attachment 2-1

NONRESIDENT PERIOD

A taxpayer may allocate wages on an actual records basis for wages earned while a resident and nonresident, or the taxpayer may allocate total wages from an employer using the Part 1 allocation. If allocating wages on an actual basis, enter wages earned while a resident on line 11 and enter wages earned as a nonresident on line 14, otherwise follow the Part 1 worksheet to allocate wages.

1. Enter residency dates during year	From		To		From		To		From		To		From		To					
2. Employer's ID number (W-2, box b)																				
3. Employer's name (Form W-2, box c)																				
4. Enter dates of employment during year	From		To		From		To		From		To		From		To					
5. Enter wages, etc. (Form W-2, Box 1)																				
6. Enter allocated tips (Form W-2, Box 8)																				
7. Total wages (Line 5 plus line 6)																				
8. Enter the number of days (or hours) employed by employer during year																				
9. Enter the number of days (or hours) employed by employer while a resident during year																				
10. Percentage of time during year employed by employer while a resident (Line 9 divided by line 8)					%					%					%					%
11. Resident portion of wages from employer (Line 7 multiplied by line 10)																				
12. Enter number of days (or hours) employed by employer while a nonresident (Line 8 less line 9)																				
13. Percentage of time during year employed by employer while a nonresident (Line 12 divided by line 8)					%					%					%					%
14. Nonresident portion of wages from employer (Line 7 multiplied by line 13)																				

PART 2 - ALLOCATION OF NONRESIDENT PORTION OF WAGES

Part-year residents use this part of the wage allocation worksheet to calculate taxable nonresident wages earned in Ionia and nontaxable (excludible) nonresident wages earned outside of Ionia. Use only wages and days worked while a nonresident for computations.

NONRESIDENT WAGE ALLOCATION	Employer 1	Employer 2	Employer 3	Employer 4				
15. Enter the number of work days (or hours) during period employed by employer while a nonresident								
16. Enter number of vacation, holiday and sick days (or hours) included in line 15								
17. Actual days worked for employer during year while a nonresident (Line 15 less line 16)								
18. Enter actual number of days worked in Ionia while a nonresident								
19. Percentage of days or hours worked in Ionia (Line 18 divided by line 17; default is 100%)	%		%		%		%	
20. Taxable nonresident wages earned in Ionia while a nonresident (Line 14 times line 19; enter here and enter total from all columns of this line on Schedule TC, line 1, column D)								
21. Excludible nonresident wages (Line 7 less lines 11 and 20; enter here and on Wages, Excludible Wage and Tax Withheld schedule, line 12)								

Taxpayer's name	Taxpayer's SSN	2017 IONIA	
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EXCLUDIBLE INTEREST INCOME - I-1040, PAGE 1, LINE 2, COLUMN B **Attachment 3**

Nonbusiness interest income of a nonresident individual is totally excluded

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

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

Dividend income of a nonresident individual is excluded except for business interest income

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

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

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

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

BUSINESS # 1 DBA

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

BUSINESS # 2 DBA

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

Taxpayer's name	Taxpayer's SSN	2017 IONIA	
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EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAIN OR (LOSS) - I-1040, PAGE 1, LINE 7, COLUMN B **Attachment 6**

Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to capital gains or (losses)	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Capital gain or (loss) on property located outside of Ionia	NOT EXCLUDIBLE	.00
2. Capital gain or (loss) on securities issued by U.S. Government	.00	EXCLUDIBLE ON LINE 1
3. Portion of capital gain or (loss) from property owned prior to Ordinance inception (For residents on all such property; for nonresidents only on property located in Ionia.) (Attach a schedule that identifies and shows the calculation for each.)	.00	.00
4. Capital gain or (loss) from Sub. S corporations (Attach schedule.)	NO ADJUSTMENT ALLOWED	.00
5. Adjustment for capital loss carryover from period prior to residency (A resident is not allowed to claim a capital loss carryover from property sold prior to their date of residency.)	.00	NO ADJUSTMENT ALLOWED
6. Adjustment for difference between federal and Ionia capital loss carryover from prior year (The Ionia capital loss carryover is usually different from the amount reported on federal return; an adjustment must be made for this difference.)	.00	.00
7. Adjustment to limit capital loss to \$3,000 for tax year	.00	.00
8. Total exclusions and adjustments to capital gains or (losses) (Enter total here and on Form I-1040, page 1, line 7, column B, or for part-year residents, enter on Schedule TC, line 7, column B)	00	00

Attach copy of federal Schedule D and all supporting schedules to return.

Deferred gains from sales of property located in Ionia or property sold while a resident of Ionia are taxable when reported on federal return.

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

Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to other gains or (losses)	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Other gains or (losses) on property located outside of Ionia	NOT EXCLUDIBLE	.00
2. Portion of other gains or (losses) from property owned prior to effective date of the Ionia tax (For residents on all such property; for nonresidents only on property located in Ionia.) (Attach a schedule that identifies and shows the calculation for each.)	.00	.00
3. Other gains or (losses) from Sub. S corporations	NOT EXCLUDIBLE	.00
4. Total excludible other gains and losses (Enter total here and on Form I-1040, page 1, line 8, column B, or for part-year residents, enter on Schedule TC, line 8, column B)	00	00

Deferred gains from sales of property located in Ionia or property sold while a resident of Ionia are taxable when reported on federal return.

Attach a copy of federal Form 4797 and all supporting schedules to return to explain.

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

List all IRA distributions reported as taxable on federal return

Enter T for taxpayer or S for spouse	Payer's federal ID Number	Payer's name	Federally taxable IRA distributions	Distribution Code (Form 1099-R, box 7)	Excludible IRA distributions
1.			.00		.00
2.			.00		.00
3.			.00		.00
4.			.00		.00
5.	Total federally taxable IRA distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form I-1040, page 1, line 9, column A)		.00		
6.	Total excludible IRA distributions (Add lines above for this column; enter here and also on Form I-1040 (for part-year residents, Sch. TC), page 1, line 9, col. B)				.00

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

List pension distributions reported as taxable on federal return

Enter T for taxpayer or S for spouse	Payer's federal ID Number	Payer's name	Kind of pension distribution (employer's pension plan, 401k plan, 457 plan, etc.)	Federally taxable pension distributions	Distribution Code (Form 1099-R, box 7)	Excludible pension distributions
1.				.00		.00
2.				.00		.00
3.				.00		.00
4.				.00		.00
5.	Total federally taxable pension distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form I-1040, page 1, line 10, column A)			.00		
6.	Total excludible pension distributions (Add lines above for this column; enter here and also on Form I-1040 (for part-year residents, Sch. TC), p. 1, l. 10, col. B)					.00

Taxpayer's name	Taxpayer's SSN	2017 IONIA	
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EXCLUSIONS AND ADJUSTMENTS TO INCOME FROM RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, TRUSTS, ETC. - I-1040, PAGE 1, LINE 11, COLUMN B **Attachment 10**

Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, trusts, etc.	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Rental income (loss) from real estate located outside Ionia	TAXABLE ON RESIDENT RETURN	.00
2. Royalties	TAXABLE ON RESIDENT RETURN	.00
3. Partnership income (loss) from partnership business activity outside Ionia	TAXABLE ON RESIDENT RETURN	.00
4. Subchapter S corporation income (loss)	TAXABLE ON RESIDENT RETURN	.00
5. Trust income (loss)	TAXABLE ON RESIDENT RETURN	.00
6. Total adjustments to income from rental real estate, royalties, partnerships, trusts, etc. (Enter here and on Form I-1040, page 1, line 11, column B, or for part-year residents enter total of resident and nonresident columns on Schedule TC, line 11, column B)	.00	.00

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

ADJUSTMENTS FOR TAX OPTION CORPORATION (LIKE SUBCHAPTER S CORPORATION) DISTRIBUTIONS - I-1040, PAGE 1, LINE 12, COLUMN B **Attachment 11**

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

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

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

EXCLUSIONS AND ADJUSTMENTS TO FARM INCOME OR (LOSS) - I-1040, PAGE 1, LINE 13, COLUMN B **Attachment 12**

Nonresidents use this schedule to exclude farm income from outside Ionia

Farm address

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

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

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

Taxpayer's name	Taxpayer's SSN	2017 IONIA	
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EXCLUSIONS AND ADJUSTMENTS TO OTHER INCOME - I-1040, PAGE 1, LINE 16, COLUMN B **Attachment 13**

Residents and nonresidents use this schedule to report exclusions and adjustments to other income

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

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

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

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

NONRESIDENT: Use worksheet below to compute the Ionia IRA deduction.

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

Nonresidents and part-year residents claiming a Ionia IRA deduction must attach this completed worksheet to their Ionia return.

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

Taxpayer's name	Taxpayer's SSN	2017 IONIA	
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SELF-EMPLOYED SEP, SIMPLE AND QUALIFIED PLANS DEDUCTION WORKSHEET - I-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 2 **Attachment 15**

RESIDENT: No schedule required; a full year resident deducts amount reported on federal Form 1040, line 28.

NONRESIDENT: Nonresidents use the nonresident deduction column of this worksheet to calculate their deduction. A nonresident is required to attach a copy of this deduction schedule to their Ionia return.

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

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

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

EMPLOYEE BUSINESS EXPENSE DEDUCTION WORKSHEET - I-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 3, Form I-2106 **Attachment 16**

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

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

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

Line 7 instructions: Business expenses reported on line 4 of federal Form 2106 are allowed as an expense on the Ionia return only when the individual employee qualifies as an outside salesperson when the expenses were incurred.

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

Taxpayer's name	Taxpayer's SSN	2017 IONIA	
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MOVING EXPENSE DEDUCTION WORKSHEET - I-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 4 **Attachment 17**

Form I-3903 No deduction is allowed when moving away from Ionia

RESIDENT: A resident individual who moved into Ionia may claim the deduction as claimed on federal Form 3903.

NONRESIDENT: A nonresident individual who moved into the area of Ionia may claim a portion or all of the deduction as claimed on federal Form 3903 based upon the percentage the income after moving to the area is taxable by Ionia.

PART-YEAR RESIDENT: An individual who moved to the area of Ionia and was temporarily a nonresident working in Ionia and then became a resident during the tax year may be entitled to a portion of the deduction as a nonresident and as a resident of Ionia.

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

ALIMONY PAID DEDUCTION WORKSHEET - I-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 5 **Attachment 18**

RESIDENT: Full-year residents claim the entire amount of alimony reported on federal Form 1040, line 31a. A full-year resident is not required to attach this deduction schedule to their Ionia income tax return.

NONRESIDENT: Nonresidents use the nonresident column of this worksheet to calculate their Ionia alimony deduction.

PART-YEAR RESIDENT: A part-year resident may need to use both the resident and nonresident columns of this worksheet to calculate their alimony deduction. For each line of the worksheet, compute the amount to enter into the resident and/or nonresident columns and follow the line by line instructions. A part-year resident with no Ionia income while a nonresident ignores the nonresident column of this form.

Nonresidents and part-year residents use this worksheet to compute the alimony paid deduction	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Enter resident portion of federal adjusted gross income (Form 1040, page 1, line 37) in resident column and/or nonresident portion in nonresident column	.00	.00
2. Enter resident portion of federal alimony paid (federal Form 1040, page 1, line 31a) while a resident of Ionia in the resident column and/or nonresident portion of the alimony paid while a nonresident in the nonresident column (Actual amount paid while a resident of Ionia and while nonresident)	.00	.00
3. Federal income for alimony deduction computation (Line 1 plus line 2 of column)	.00	.00
4. Enter resident portion of total Ionia income (Form I-1040, page 1, line 18) in resident column and/or nonresident portion in nonresident column. Part-year residents enter total Ionia income as a resident and/or nonresident as reported on Schedule TC, line 18, columns C (resident) and D (nonresident)	.00	.00
5. Enter resident portion of total deductions for Ionia other than alimony deduction (Add lines 1, 2, 3, 4 & 6 on Form I-1040, page 2, Deductions schedule) in resident column and/or nonresident portion in nonresident column	.00	.00
6. Taxable income for city prior to alimony deduction (Line 4 less line 5)	.00	.00
7. Resident column: Enter 100% Nonresident column: Enter alimony deduction percentage (Line 6 divided by line 3)	100 %	%
8. Alimony deduction (Line 2 multiplied by line 7) (Residents and nonresidents enter amount from respective column on Form I-1040, page 2, Deductions schedule, Line 5. Part-year residents enter amount from each column on Schedule TC, Deductions schedule, line 5, column C and D)	.00	.00

Taxpayer's name	Taxpayer's SSN	2017 IONIA	
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RENAISSANCE ZONE DEDUCTION, SCH RZ - FORM I-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 6 **Attachment 19**

FOR USE BY A RESIDENT DOMICILED IN A RENAISSANCE ZONE, AN INDIVIDUAL WITH INCOME FROM RENTAL REAL ESTATE LOCATED IN A RENAISSANCE ZONE OR AN INDIVIDUAL PROPRIETORSHIP, PROFESSION OR PARTNERSHIP LOCATED AND CONDUCTING BUSINESS IN A RENAISSANCE ZONE TO COMPUTE THE RENAISSANCE ZONE DEDUCTION

DISQUALIFICATION CRITERIA

AN INDIVIDUAL IS NOT QUALIFIED TO CLAIM THE RENAISSANCE ZONE DEDUCTION IF ANY OF THE FOLLOWING TAXES ARE DELINQUENT:

City Income Tax	Personal Property Tax	Commercial Facilities Tax (CFT)	City (Detroit) Utilities Users Tax
Michigan Income Tax	Michigan Single Business Tax	Enterprise Zone Tax	Technology Park Development Tax
General Property Tax	Industrial Facilities Tax (IFT)	Neighborhood Enterprise Zone Tax	Commercial Forest Tax

DEDUCTION ALLOWANCE FACTOR

The Renaissance Zone deduction is phased out during the final three years of a Renaissance Zone's designation. The Deduction Allowance Factor is: 75% for the tax year that is 2 years before the final year of designation; 50% for the tax year immediately preceding the final year of designation; 25% for the final year of designation; and 100% for all other years of designation.

RESIDENT DOMICILED IN A RENAISSANCE ZONE

Complete this section if you were a resident of Ionia domiciled in a Renaissance Zone

A 183 day residence requirement must be completed before qualifying to claim the Renaissance Zone Deduction

1. Address of domicile in Renaissance Zone

2. Date domicile established at this residence / / If domicile is continuous for at least 183 days, taxpayer is qualified on this date.

3. Dates of domicile this year: Starting date / / Ending date / / Total number of days Days

4. Percentage of year as a qualified resident of a Renaissance Zone (Line 3 divided by 365) 4 %

5. Gross income from Form I-1040, page 1, line 18, column C 5 .00

6. Capital gains reported on Form I-1040, page 1, line 7, column C 6 .00

7. Lottery winnings included in income reported on Form I-1040, page 1, lines 1 or 16, column C 7 .00

8. Total deductions related to income included in line 5 (Add amounts reported on I-1040, pg. 2, Deductions Sch., Lines 1 - 5) 8 .00

9. Base income for Renaissance Zone deduction (Line 5 less lines 6, 7 and 8) 9 .00

10. Total qualified ordinary income (Line 9 multiplied by line 4) 10 .00

11. Portion of capital gains from sale or exchange of property occurring after qualification date 11 .00

12. Lottery winnings from an instant lottery game or an online game won after becoming a qualified taxpayer 12 .00

13. Renaissance Zone deduction base (Add lines 10, 11 and 12) 13 .00

14. Enter Deduction Allowance Factor on line 14a, 100%, 75%, 50% or 25%; multiply line 13 by 14a; enter deduction on line 14b and on Form I-1040, page 2, Deduction schedule, line 6.) 14a % 14b .00

OTHER INDIVIDUALS WITH INCOME FROM RENTAL REAL ESTATE, BUSINESS, PROFESSION OR PARTNERSHIP LOCATED AND DOING BUSINESS IN A RENAISSANCE ZONE

Complete this section if you are a resident or nonresident individual with income from rental real estate, a business, profession or partnership with business activity in a Renaissance Zone

15. Business name (D.B.A.) and address of each location in a Renaissance Zone

	RESIDENT COLUMN	NONRESIDENT COLUMN
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16. Business and farming income reported on Form I-1040, page 1, line 6 or 13, column C 16 .00 .00

17. Net operating loss deduction claimed on Form I-1040, page 1, line 16, column C 17 .00 .00

18. Retirement plan deduction claimed on Form I-1040, page 2, Deductions schedule, line 2, related to income reported on line 17, column C 18 .00 .00

19. Base for Renaissance Zone deduction (Line 16 less lines 17 and 18) 19 .00 .00

20. Renaissance Zone Apportionment Percentage	COLUMN 1 IN IONIA	COLUMN 2 IN REN. ZONE	COLUMN 3 PERCENTAGE
20a. Average net book value of real & personal property			(Column 2 divided by column 1)
20b. Gross rents paid on real property multiplied by 8			
20c. Total property (Add line 20a and 20b)			%
20d. Total wages, salaries and other compensation			%
20e. Total percentages (Add column 3, line 20c and 20d)			%
20f. Renaissance Zone deduction percentage (Line 20e divided by 2)			%

21. Renaissance Zone deduction for business (Line 19 multiplied by line 20f) 21 .00 .00

22. Renaissance Zone deduction from partnership return; enter Partnership FEIN on line 22a and deduction amount on line 22b 22a 22b .00 .00

23. Address of each parcel of rental real estate located in a Renaissance Zone

24. Income from rental real estate located within a Renaissance Zone 24 .00 .00

25. Renaissance Zone deduction base (Add lines 21, 22b and 24) 25 .00 .00

26. Enter Deduction Allowance Factor on line 26a, 100%, 75%, 50% or 25%; multiply line 25 by 26a; enter result on line 26b and on I-1040, pg. 2, Deduction schedule, line 6.) 26a % 26b .00 .00

Taxpayer's name		Taxpayer's SSN		2017 IONIA			
TAX PAYMENTS OTHER THAN TAX WITHHELD (ESTIMATED TAX, EXTENSION, PAID BY A PARTNERSHIP AND CREDIT FORWARD) - I-1040, PAGE 2, PAYMENTS AND CREDITS SCHEDULE, LINE 2							Attachment 20
TAX PAYMENTS OTHER THAN TAX WITHHELD BY EMPLOYER							OTHER TAX PAYMENTS
1. Estimated tax payments							.00
2. Tax paid with an extension							.00
3. Credit forward from last tax year							.00
4. Tax paid by a partnership		Partnership FEIN		Partnership name			.00
5. Tax paid by a partnership		Partnership FEIN		Partnership name			.00
6. Total credit for estimated tax, extension and partnership tax payments and credit forward (Add lines 1 through 5; enter here and on I-1040, Page 2, Payments and Credits schedule, line 2)							.00

CREDIT FOR TAX PAID TO ANOTHER CITY - I-1040, PAGE 2, PAYMENTS AND CREDITS SCHEDULE, LINE 3							Attachment 21	
<p>Credit for tax paid to another city may be claimed by a resident who pay tax on the same income to another city. Part-year residents may claim the credit for tax paid to another city based on income as a Ionia resident that is also taxed by another city.</p>								
OTHER CITY'S NAME OR CORPORATION FEDERAL EMPLOYER IDENTIFICATION NUMBER AND NAME							TAX CREDIT	
1. Tax paid to another city		City name					.00	
2. Tax paid to another city		City name					.00	
3. Tax paid to another city		City name					.00	
4. Tax paid to another city		City name					.00	
5. Tax paid to another city		City name					.00	
6. Total credit for tax paid to another city (Add lines 1 through 5; enter here and on I-1040, Page 2, Payments and Credits schedule, line 3)							.00	
CALCULATION OF CREDIT FOR TAX PAID TO ANOTHER CITY (Residents only)							RESIDENT CITY	OTHER CITY
							IONIA	
1. Income taxable in the nonresident city that is also taxable in the Ionia (Same amount for both cities)							.00	.00
2. Exemptions amount per city's return							.00	.00
3. Taxable income for credit							.00	.00
4. Tax for credit purposes at each city's nonresident tax rate							.00	.00
5. Credit allowed for tax paid to another city (Enter the smaller of Ionia's or other city's tax from line 4)							.00	