

City of Ionia
Income Tax Division
PO Box 512
Ionia, Michigan 48846

**2018 IONIA
INDIVIDUAL INCOME TAX
INSTRUCTIONS**
For use by individual residents, part-
year residents and nonresidents

Form I-1040

ALL PERSONS HAVING IONIA TAXABLE INCOME IN 2018 MUST FILE A RETURN

TAX RETURNS ARE DUE APRIL 30, 2019

**MAILING
ADDRESSES**

Refund, credit forward and no tax due returns: Ionia City Income Tax, PO Box 512, Ionia, MI 48846.
Tax due returns: Ionia City Income Tax, PO Box 512, Ionia, MI 48846.
Prior year returns, amended returns, estimated payments, extension payments and separate payment voucher payments: Ionia City Income Tax, PO Box 512, Ionia, MI 48846.

**TAX RATES
AND
EXEMPTIONS**

Resident: 1%
Nonresident: 0.5%
Exemption value: \$700

**PAYMENT
OF TAX DUE**

Tax due, if one dollar (\$1.00) or more, must be paid with your return. **NOTE: If you are paying \$100.00 or more with your 2018 return, you may need to make estimated income tax payments for 2019. See page 2 of instructions**
Make check or money order payable to: **CITY OF IONIA**; or pay on our website WWW.CITYOFIONIA.ORG
Mail tax due return and payment to: City of Ionia Income Tax Division, PO Box 512, Ionia, MI 48846

**FILING
YOUR RETURN**

We accept paper returns only. You can go to the Ionia website, WWW.CITYOFIONIA.ORG for forms and instructions. **Tax returns are due April 30, 2019.**

CONTACT US

For assistance find us online at WWW.CITYOFIONIA.ORG or call (616) 523-0142.
The Ionia Income Tax Office is located at City Hall, 114 N Kidd Street, Ionia, MI.
Mail all tax correspondence to: Ionia City Income Tax, PO Box 512, Ionia, MI 48846.

Failure to attach documentation or attaching incorrect or incomplete documentation will delay processing of the return or result in corrections being made to the return.

WHO MUST FILE A RETURN

If you had Ionia taxable income greater than the total of your personal and dependency exemptions, you must file a tax return — even if you did not file a federal tax return. See Exemptions schedule for more information on your allowable exemption total. **You are required to file a tax return and pay tax even if your employer did not withhold Ionia tax from your paycheck.** You will be required to make estimated income tax payments if you work for an employer not withholding Ionia tax from your 2019 wages.

ESTIMATED TAX PAYMENTS

When your total income tax is greater than the amount of tax withheld plus other credits by \$100 or more, you may be required to make quarterly estimated tax payments. File Form I-1040ES (available on the Ionia website) by April 30 of the tax year and pay at least one-fourth (¼) of the estimated tax. The remaining estimated tax is due in three equal payments on June 30 and September 30 of the tax year and January 31 of the following year. Adjust the remaining quarterly payments if your income increases or decreases during the year.

Failure to make required estimated tax payments or underpayment of estimated tax will result in assessment of penalty and interest.

If you have made estimated tax payments and do not owe more tax for the year, you still must file a tax return.

DUE DATE AND EXTENSIONS

Returns are due on or before April 30, 2019. The due date of the annual income tax return may be extended for a period not to exceed six months. To apply for an extension, use the Application for Extension of Time to File an Ionia Income Tax Return. Applying for a federal extension does not satisfy the requirement for filing an Ionia extension. Application for an extension must be made and the tentative tax due must be paid (MCL 141.664). Filing an extension with payment is not a substitute for making estimated tax payments. **An extension does not extend the time for paying the tax due.**

AMENDED RETURNS

File amended returns using the I-1040. Clearly mark **AMENDED** at the top of the return. If a change on your federal return affects Ionia taxable income, you must file an amended return within 90 days of the change and pay the tax due. All schedules supporting the changes should accompany the filing. Every change must be explained. Mail amended returns to: Ionia Income Tax, PO Box 512, Ionia, MI 48846.

CHARGES FOR LATE PAYMENTS

All tax payments remaining unpaid after they are due are liable to a penalty of 1% per month, not to exceed a total penalty of 25%, and bear interest at the rate of 1% above the prime rate on an annual basis. The minimum combined charge for interest and penalty is \$2.00.

DISCLAIMER

These instructions are interpretations of the Uniform City Income Tax Ordinance, MCLA 141.601 et seq. The Ionia Income Tax Ordinance will prevail in any disagreement between these instructions and the Ordinance.

COMPLETING YOUR RETURN**NAME, ADDRESS, SOCIAL SECURITY NUMBER**

- **Always write your social security number(s) on the return.** Your social security number must agree with the SSN on the Form(s) W-2 attached to your return.
- Enter your name and, if a joint return, your spouse's name.
- If the taxpayer or spouse is deceased: attach a copy of federal Form 1310 or a copy of the death certificate; write deceased in the signature area; and enter the date of death in the box on the signature line of return.
- Enter your **current** address under Present home address. If using a PO Box, or an address that is not your legal residence, you must add an attachment that states your actual residence.
- Mark the box to indicate your filing status.

RESIDENCY STATUS

Indicate your residency status by marking (X) the proper box.

Resident – a person whose domicile (principle residence) was in the City of Ionia all year. File as a resident if you were a resident the entire year.

Nonresident – a person whose domicile (principle residence) was outside the City of Ionia all year. File as a nonresident if you were a nonresident the entire year.

Part-Year Resident – a person who changed their domicile (primary residence) during the year from one inside Ionia to one outside Ionia or vice versa. If you were a resident for only part of 2018, use form I-1040TC to calculate the tax and attach it to the I-1040.

Married with Different Residency Status. If you were married in 2018 and had a different residency status from that of your spouse, file separate returns or file a resident return using Form I-1040TC to compute the tax.

FILING STATUS

Indicate filing status by marking (X) the proper box. If married filing separately, enter spouse's Social Security number in the spouse's SSN box and enter the spouse's full name in the filing status box.

INCOME EXEMPT FROM IONIA INCOME TAX

Ionia does not tax the following types of income:

1. Social security, pensions and annuities (including disability pensions), Individual Retirement Account (IRA) distributions received after reaching age 59½.
2. Proceeds of insurance where the taxpayer paid policy premiums. (Payments from a health and accident policy paid by an employer are taxed the same as under the Internal Revenue Code).
3. Welfare relief, unemployment compensation and supplemental unemployment benefits.
4. Interest from obligations of the United States, the states or subordinate units of government of the states and gains or losses on the sales of obligations of the United States.
5. Military pay of members of the armed forces of the United States, including Reserve and National Guard pay.
6. Michigan Lottery prizes won on or before December 30, 1988. (Michigan lottery prizes won after December 30, 1988 are taxable.)
7. Sub-chapter S corporation ordinary business income.
8. City, state and federal refunds.

ITEMS NOT DEDUCTIBLE ON THE IONIA TAX RETURN

Ionia does **not** allow deductions for items such as taxes, interest, medical expenses, charitable contributions, casualty and theft losses, etc. In addition, the following federal adjustments are not deductible on the Ionia return: student loan interest, Archer MSA deduction, self-employed health insurance deduction, one-half or self employment tax, and penalty for early withdrawal of savings.

FORM I-1040, PAGE 1, INSTRUCTIONS**TOTAL INCOME AND TAX COMPUTATION**

Round all figures to the nearest dollar.

Lines 1 – 16, Columns A & B – Federal Data and Exclusions

NOTE: Schedules, attachments and other documentation that support tax withheld, exclusions, adjustments or deductions must be provided. Failure to attach or attaching incomplete supporting information will delay processing of your return or result in tax withheld, exclusions, adjustments or deductions being disallowed.

Lines 1 - 16, Column C – Figure Taxable Income

Subtract column B from column A and enter difference in column C. Support figures with schedules.

Line 17 – Total Additions

Add lines 2 through 16.

Line 18 – Total Income

Add lines 1 through 16.

Line 19 – Total Deductions

Enter the total deductions from line 7 of Deductions schedule, page 2.

Line 20 – Total Income after Deductions

Subtract line 19 from line 18.

Line 21 – Exemptions

Enter the total number of exemptions (page 2, Exemptions schedule, line 1h) on line 21a and multiply line 21a by \$700.00 and enter the product on line 21b.

Line 22 – Total Income Subject to Tax

Subtract line 21b from line 20. If line 21b is greater, enter zero.

Line 23 – Tax

Multiply line 22 by the appropriate tax rate to compute tax liability, and enter it on line 23b. (The resident tax rate is 1%. The nonresident rate is 0.5%.) If you were a resident for only part of the year and used Schedule TC to compute your tax, mark (X) line 23a and attach Schedule TC to the return.

Line 24a – Total Tax Withheld by Employers

The Ionia tax withheld by each of your employers is to be reported on page 2 on the Excluded Wages and Tax Withheld Schedule. Total Ionia tax withheld, line 11 of this schedule, is reported on line 24a. The Form W-2 (Wage and Tax Statement) you received from each employer shows the tax withheld in box 19 and locality name in box 20.

You must attach a copy of each Form W-2 showing the amount of Ionia tax withheld and the locality name as Ionia (or an equivalent indicating the tax was withheld for Ionia). Credit for Ionia tax withheld will not be allowed without a supporting Form W-2.

Line 24b - Other Tax Payments

Enter the total of the following: estimated tax paid, credit forward from past year, tax paid with an extension, tax paid on your behalf by a partnership.

Line 24c - Tax Credit for Tax Paid to Another City (Residents only)

Enter on line 24c the credit for income taxes paid to another city. If you had income subject to tax in another city while you were a **resident of Ionia**, you may claim this credit. The credit IS NOT NECESSARILY the tax paid to the other city. This credit must be based on income taxable by both cities, and the credit may not exceed the tax that a nonresident of Ionia would pay on the same income. Base the credit on the amount actually paid to another city, not the amount withheld.

You must attach a copy of the income tax return filed with the other city to receive this credit.

Line 24d - Total Payments and Credits

Add lines 24a through 24c. Enter the total on line 24d.

Line 25 - Interest and Penalty for Failure to Make Estimated Tax Payments; Underpayment of Estimated Tax; or Late Payment of Tax

Nonpayment or underpayment of estimated income tax and late payment of tax is subject to penalty and interest. You may calculate the amounts and enter penalty on line 25a, interest on 25b, and the total interest and penalty on line 25c or the city may calculate and assess it. Calculate estimated tax interest and penalty using Form I-2210.

TAX DUE OR REFUND

Line 26 – Tax Due and Payment of Tax

If the tax on line 23b plus the interest and penalty on line 25c exceeds the total Payments and Credits on line 24, enter the difference, the tax due, on line 26. The tax due must be paid with the return when filed. The due date for the return is April 30, 2019.

Pay by Check or Money Order. Make the check or money order payable to the CITY OF IONIA, place the check or money order in front of page 1 of the tax form and mail the return with the payment to: Ionia Income Tax, PO Box 512, Ionia, Michigan 48846. Do not send cash for your tax payment. The tax is due at the time of filing the return.

Line 27 – Overpayment

If the total payments and credits on line 24 exceed the tax on line 23 plus the interest and penalty on line 25c, enter the difference, the overpayment, on line 27. Use lines 28 through 31 to indicate what you want done with the refund. You must file the return even if there is no tax due, no overpayment or only a slight overpayment.

Line 28 – Donation

Line 29 – Credit Forward

Enter on line 29 the amount of overpayment to credit to the next year.

Line 30 – Refund

Please allow 45 DAYS before calling about a refund. You may choose to receive the refund as a paper check or a direct bank deposit.

Refund Check. If you want your refund issued as a paper check, enter on Line 30 the amount of the overpayment to be refunded.

Direct Deposit Refund. To have your refund deposited directly into your bank account, on line 31a, mark (X) the box "Refund (direct deposit)" and enter the bank routing number on line 31c; the bank account number on line 31d; and the account type on line 31e.

FORM I-1040, PAGE 2 INSTRUCTIONS

EXEMPTIONS SCHEDULE

Complete the Exemptions schedule to report and claim the total exemptions amount allowed. Everyone who files an Ionia return gets a personal exemption of \$700 for 2018. **You may claim an exemption even if someone else claims you as a dependent on their return.**

Lines 1a - 1c – You and Spouse. Enter your date of birth and mark (X) the exemption boxes that apply to you. If filing jointly, complete line 1b for spouse. If you are age sixty-five or older or you are blind, you get an additional exemption. Mark (X) the boxes that apply, and enter on line 1e the total number of exemption boxes marked.

Lines 1d – Dependents. Determine dependents using the same rules as on the federal return. If you cannot claim a dependent on the federal return, you cannot claim them on an Ionia return. Enter the names of your dependent children that live with you, then the names of other dependents and their relationship to you. Provide dependents' Social Security numbers and dates of birth. Enter totals on 1f and 1g.

Lines 1e - 1h – Total Exemptions. Add the amounts on 1e, 1f and 1g, and enter the total exemptions on line 1h and on page 1, line 21a.

EXCLUDED WAGES SCHEDULE

If any wages reported on page 1, line 1, column A, are not taxable, the Excluded Wages schedule must be completed. The data to complete this schedule comes from the Wages and Excludible Wages schedule.

DEDUCTIONS SCHEDULE

You may deduct amounts that directly relate to income that is taxable by Ionia, prorating where necessary. Allowable deductions include the following line number items:

Line 1 – Individual Retirement Account (IRA) Contributions

Contributions to an IRA are deductible to the same extent deductible under the Internal Revenue Code. **Attach page 1 & 2 of federal return and evidence of contribution**, which includes, but is not limited to, one of the following: a copy of receipt for IRA contribution, a copy of federal Form 5498, a copy of a cancelled check that clearly indicates it is for an IRA contribution. ROTH IRA contributions are **not** deductible.

Line 2 – Self-Employed SEP, SIMPLE and Qualified Plans

Self-employed SEP, SIMPLE and qualified retirement plan deductions may be entered on page 2, Deductions schedule, line 2.

Line 3 – Employee Business Expenses

Employee business expenses are deductible only when incurred in the performance of service for an employer and only to the extent not reimbursed by the employer. Meal expenses are not subject to the reductions and limitations of the Internal Revenue Code. Under the Ionia Income Tax Ordinance meals must be incurred while away from home overnight on business.

BUSINESS EXPENSES ARE LIMITED TO THE FOLLOWING:

- Expenses of transportation, but not to and from work.
- Expenses of travel, meals and lodging while away from home overnight on business for an employer.
- Expenses incurred as an "outside salesperson" away from the employer's place of business. This does not include driver-salesperson whose primary duty is service and delivery.
- Expenses reimbursed by employer from an expense account or other arrangement if included in gross earnings.

NOTE: Business expenses claimed on line 4 of fed. Form 2106 are not allowed unless taxpayer qualifies as an outside salesperson.

Attach a copy of federal Form 2106 or a list of your employee business expenses.

Line 4 – Moving Expenses

Moving expenses for moving into the Ionia area are deductible to the same extent deductible under the Internal Revenue Code. Moving must be related to starting work in a new location. **Attach a copy of federal Form 3903 or a list of moving expenses, with the distance in miles from where you moved.**

Line 5 – Alimony Paid

Separate maintenance payments, alimony, and principal sums payable in installments (to the extent includable in the spouse's or former spouse's adjusted gross income under the federal Internal Revenue Code) and deducted on the federal return are deductible. Child support is not deductible. **Attach a copy of federal return, page 1 & 2.**

NOTE: The above deductions are limited to the amount claimed on your federal return, except meals. The deductions are limited by the extent they apply to income taxable under the Ionia Income Tax Ordinance. Part-year residents must allocate deductions the same way they allocate income.

Line 6 – Renaissance Zone

The Renaissance Zone deduction may be claimed by: a qualified resident domiciled in a Renaissance Zone; an individual with income from rental real estate located in a Renaissance Zone; and an individual proprietor or a partner in a partnership that has business activity within a Renaissance Zone. Individuals who qualify for the deduction must attach Schedule RZ of I-1040 to their return to claim the deduction. Residents are not qualified to claim the deduction until they have been domiciled in a Renaissance Zone for 183 consecutive days. Individuals are not qualified to claim the Renaissance Zone deduction if they are delinquent for any Michigan or Ionia taxes. A Ionia income tax return must be filed to qualify and claim this deduction.

Line 7 – Total Deductions

Add lines 1 through 6. Enter the total on line 7 and on page 1, line 19.

ADDRESS SCHEDULE

Every taxpayer must complete the Address schedule. Start by listing the address used on last year's return. If this address is the same as listed on page 1, write "Same." If no 2016 return was filed provide reason none was filed. Complete the schedule by listing the addresses of the other principal residences (domiciles) occupied during 2018. Mark whether the address was for the taxpayer (T), spouse (S) or both (B) and enter the beginning and ending dates of residence at each.

THIRD-PARTY DESIGNEE

To allow another person to discuss the tax return information with the Income Tax Department, mark (X) the "Yes" box and enter the person's name, phone number and any five digits as their personal identification number (PIN). To designate the tax preparer, enter "Preparer."

SIGN THE RETURN

You must sign and date the return. If filing a joint return, both spouses must sign and date the return. If someone else prepared the return, they must sign it and provide their address and telephone number.

PART-YEAR RESIDENT INSTRUCTIONS

If you had income taxable as a resident and as a nonresident during the year, you must file as a part-year resident. Part-year residents compute the amount of their tax on Schedule TC, which has multiple tax rates. Complete the form using the instructions on the Schedule TC.

Income is allocated according to the residency status for each item of income. Adjustments and deductions must be allocated in the same

way income is allocated. Use the instructions for residents and non-residents as a guide to allocate income.

Schedule TC and other Ionia tax forms are available on the Ionia website: WWW.CITYOFIONIA.ORG To have a form mailed to you call (616) 523-0142.

RESIDENT INSTRUCTIONS

Line 1 – Wages, Salaries, Tips, Etc.

Report on line 1, column A, the amount of wages, salaries, tips, etc. from your federal tax return.

Pages 1 & 2 of the federal tax return must be attached to all resident tax returns. All W-2 forms showing wages and Ionia tax withheld must be attached to page 1 of the return.

A resident is taxed on **ALL** earnings, including salary, bonus, separation, and incentive payments, tips, commissions and other compensation for services rendered—**no matter where earned**. Example: Taxpayer lives in the City of Ionia but works in Ionia and receives a paycheck from the home office in New York City: 100% of this compensation is taxable.

If your employer did not withhold Ionia tax from your paycheck, you are still required to file and pay tax on those wages at the resident tax rate. *You will also be required to make estimated tax payments if your employer does not withhold Ionia tax for you in 2019.*

Report on line 1, column B, the total excluded wages. All nontaxable wages must be documented on the Wages, Excludible Wages, and City Tax Withheld schedule and listed by employer on the Excluded Wages schedule on Form 1040, page 2. A resident's wages are generally not excludible. An example of excludible (nontaxable) resident wages is military pay.

Line 2 – Interest

Interest is taxable to the same extent on the federal return except for interest from U.S. Bonds, Treasury Bills, Treasury notes and flow through interest income from a tax option corporation (S corporation, Etc.).

Report the amount of taxable interest income from federal 1040, on line 2, column A. Report on line 2, column B, interest from U.S. Bonds and Treasury Bills and notes; document this excluded interest on the Excludible Interest Income schedule. Document the excluded interest on the Excludible Interest Income schedule.

Line 3 – Dividends

Dividends are taxable. Report on line 3, column A, the total amount of dividend income from the federal return. Report on line 3, column B, excludible dividends from U.S. Bonds, Treasury Bills, Treasury notes and tax option corporations (S corporations, etc.). Document the excluded dividends on the Excludible Dividend Income schedule.

Line 4 – Taxable Refunds, Credits or Offsets

NOT TAXABLE. Exclude all. No explanation needed.

Line 5 – Alimony Received

Alimony received is taxable. Report on line 5, columns A and C, the amount of alimony received as reported on the federal return.

Line 6 – Business Income

All self-employment income is taxable regardless of where the business is located. Report on line 6, columns A and C, the total business income from the federal return. **Attach a complete copy of federal Schedule C.** Federal rules concerning passive losses are applicable to losses deducted on a Ionia return.

Line 7 – Capital Gain or (Loss)

The Uniform City Income Tax Ordinance follows the Internal Revenue Code regarding capital gains. All capital gains realized while a resident are taxable regardless of where the property is located, with the following exceptions:

1. Capital gains on sales of obligations of the United States and subordinate units of government.
2. The portion of the capital gain or loss on property purchased prior to the inception of the Ionia income tax ordinance that is attributed to the time before inception ordinance.
3. Capital loss carryovers that originated prior to the taxpayer becoming a resident of Ionia are not deductible.

Capital losses are allowed to the same extent they are allowed under the Internal Revenue Code and limited to \$3,000 per year. Unused net capital losses may be carried over to future tax years. The capital loss carryover for Ionia may be different than the carryover for federal income tax purposes.

Deferred capital gain income from installment sales and like-kind exchanges are taxable in the same year reported on the taxpayer's federal income tax return.

Flow through income or loss from a tax option corporation (S corporation, etc.) reported on federal Sch. D is excludible income. **Attach copies of federal Sch. K-1 (Form 1120S).**

Residents reporting capital gains or losses **must attach a copy of federal Schedule D.**

Excluded capital gains must be explained by completing and attaching the Exclusions and Adjustments to Capital Gains or (Losses) schedule.

Line 8 – Other Gains or (Losses)

Other gains or losses are taxable to the extent that they are taxable on the federal 1040. Other gains and losses realized while a resident are taxable regardless of where the property is located, except the portion of the gain or loss on property purchased prior to the inception of the Ionia Income Tax Ordinance.

Deferred other gains from installment sales and like-kind exchanges are taxable in the year recognized on the federal income tax return. Deferred gains **must be supported by attaching a copy of federal Form 6252 and/or Form 8824.**

Residents reporting other gains and losses **must attach a copy of federal Form 4797.**

Flow through income or loss from an S corporation reported on federal Form 4797 of a resident is excludible. **Attach copies of federal Schedule K-1 (Form 1120S).**

Use the **Exclusions and Adjustments to Other Gains or (Losses)** schedule to compute exclusions and adjustments to other gains and losses reported on your federal income tax return.

Line 9 – IRA Distributions

In column A enter the IRA distributions reported on federal Form 1040 or Form 1040A. Premature IRA distributions (Form 1099-R, box 7, distribution code 1) and IRA distributions made to a decedent's beneficiary other than the decedent's spouse (Form 1099-R, box 7, distribution code 4) are **taxable**.

Exclude in column B, IRA distributions qualifying as retirement benefits: IRA distributions received after age 59½ or described by Section 72(t) (2) (A)(iv) of the IRC and all other excludible IRA distributions. The **Exclusions and Adjustments to IRA Distributions** schedule is used to document excluded IRA distributions.

The conversion of a traditional IRA to a ROTH IRA is taxable to a resident (Form 1099-R, box 7, Distribution Code, G) unless the individual making the conversion is 59 ½ years old or older at the time of the conversion distribution.

Line 10 – Taxable Pension Distributions

Enter on line 10, column A, pension and annuities reported on federal Form 1040 or Form 1040A. Excluded pension and retirement benefits are reported on line 10, column B and explained on the **Exclusions and Adjustments to Pension Distributions** schedule.

Pension and retirement benefits from the following are **not** taxable:

1. Pension plans that define eligibility for retirement and set contribution and benefit amounts in advance;
2. Qualified retirement plans for the self-employed;
3. Benefits from any of the previous plans received on account of disability or as a surviving spouse if the decedent qualified for the exclusion at the time of death;
4. Distributions from a 401(k) or 403(b) plan attributable to employer contributions or attributable to employee contributions to the extent they result in matching contributions by the employer;
5. Benefits paid to an individual from a retirement annuity policy that has been annuitized and paid over the life of the individual.

Pension and retirement benefits from the following **are** taxable:

1. Premature pension plan distributions (those received prior to qualifying for retirement);
2. Amounts received from deferred compensation plans that let the employee set the amount to be put aside and do not set retirement age or requirements for years of service. These plans include, but are not limited to, plans under IRC Sections 401(k), 457 and 403(b):
 - Amounts received before the recipient could retire under the plan provisions, including amounts paid on separation, withdrawal or discontinuance of the plan;
 - Amounts received as early retirement incentives, unless the incentives were paid from a pension trust;
3. Benefits paid from a retirement annuity policy other than annuitized benefits paid over the life of the individual are taxable to the same extent taxable under the Internal Revenue Code.

Report taxable pension and retirement income on line 10, column C.

Line 11 - Rental Real Estate, Royalties, S Corporations, Partnerships, Royalties, Estates, Trust, Etc.

All income reported on federal Schedule E is taxable. A resident's share of an S corporation's flow through income is taxable to the same extent and on the same basis the income is taxable under the Internal Revenue Code. Report this income on line 11, columns A and C.

Line 12 – Tax Option Corporation Distributions (S corporation)

Distributions received by a resident from a tax option corporation's Accumulated Adjustments Account, Other Adjustments Account and/or the Shareholder's Undistributed Taxable Income Previously Taxed Account (federal Form 1120S, Schedule M-2, line 7) are income on a Ionia return and are to be reported on this line. These distributions are found on federal Schedule K-1 (1120), line 16. Report these distributions on the Adjustments for Subchapter S Corporation Distributions schedule. Also **attach copies of federal Schedule K-1 (Form 1120S)**.

Line 13 – Farm Income or (Loss)

Profit or loss from the operation of a farm is taxable as reported on the federal return regardless of where the farm is located. There are no exclusions. **Attach a complete copy of federal Schedule F.**

Line 14 – Unemployment Compensation

NOT TAXABLE. Exclude all. No explanation needed.

Line 15 – Social Security Benefits

NOT TAXABLE. Exclude all. No explanation needed.

Line 16 – Other Income

Other income reported on the resident's federal return is taxable except for income from recoveries related to federal itemized deductions from prior tax years. Report on this line a net operating loss carryover from the previous tax year. Report exclusions and adjustments on p. 2, using the Exclusions and Adjustments to Other Income schedule.

Line 17 – Total Additions

Add lines 2 through 16. of each column and enter amounts on line 17.

Line 18 – Total Income

Add lines 1 through 16 of each column and enter amounts on line 18.

Line 19 – Deductions

Enter amount from Deductions schedule, page 2, line 7.

NONRESIDENT INSTRUCTIONS**NONRESIDENT INCOME SUBJECT TO TAX:**

1. Compensation for work done or services performed in Ionia, which includes, but is not limited to, the following: salaries, wages, bonuses, commissions, fees, tips, incentive payments, severance pay, vacation pay and sick pay.
2. Net profits from the operation of an unincorporated business, profession or other activity attributable to business activity conducted in Ionia, whether or not such business is located in Ionia. This includes business interest income from business activity in Ionia.
3. Gains or losses from the sale or exchange of real or tangible personal property located in Ionia.
4. Net profits from the rental of real or tangible personal property located in Ionia.
5. Premature distributions from an Individual Retirement Account (IRA) where a deduction was claimed on a current or previous year's Ionia income tax return.
6. Premature distributions from a pension plan attributable to work performed in Ionia.
7. Deferred compensation earned in Ionia.

Line 1 – Wages, Salaries, Tips, Etc.

All wages of a nonresident are to be reported on the Wages, Excludible Wages and City Tax Withheld schedule. The total wages from line 15 of this schedule is the amount reported on Form I-1040, page 1, line 1, column A. The total wages should be the same as the wages reported on your federal tax return (Form 1040, Form 1040A or Form 1040EZ).

All W-2 forms showing income earned in Ionia and/or tax withheld for Ionia must be attached to the return.

Report on page 1, line 1, column B, the total excluded wages from Line 16 of the Wages, Excludible Wages and City Tax Withheld schedule. All excluded wages must be documented on the Wages, Excludible Wages and City Tax Withheld schedule and listed, by employer, on the Excluded Wages schedule on Form I-1040, page 2. On the Wages, Excludible Wages and City Tax Withheld schedule, lines 13 and 14, enter the reason the wages are excludible and the address of the work station where you performed the work for the employer.

Do not use box 18 of W-2 form to report taxable wages or to allocate wages, use all wages reported on your federal return as the allocation basis. A separate wage allocation must be completed for each employer. Wages are normally allocated using the actual number of days or hours worked in and outside of Ionia during the tax year for an employer. Vacation time, sick time and holidays are not included in total days worked in arriving at the wage allocation percentage. Vacation pay, holiday pay, sick pay, bonuses, severance pay, etc. are taxable to same extent as normal earnings.

100% Earned in Ionia. All wages, salaries, tips, sick pay, bonuses, deferred compensation, severance pay, and other compensation (Form W-2, boxes 1 and 8) is taxable to nonresidents who worked 100% of the time in Ionia.

Wage Allocation. Nonresidents who performed only part of their services for an employer in the City of Ionia must allocate their wages. Use the Nonresident and Part-Year Resident Wage Allocation section of the Wages, Excludible Wages and City Tax Withheld schedule.

Wage Allocations on Commissions, Etc. A nonresident salesperson paid on a commission basis or other results achieved should allocate wages based on commissions received or other results achieved attributable to efforts expended in Ionia. A nonresident insurance salesperson paid sales commissions and renewal commissions should allocate compensation on the following basis: Allocate commissions from life, health, accident and vehicle (auto) insurance based on the location (residence) of the purchaser. Allocate commissions from group insurance based on the location of the group. Allocate commissions from fire and casualty insurance based on the location of the risk insured.

Line 2 – Interest

Non-business interest income of a nonresident is not taxable. Exclude all non-business interest income. No explanation needed. Interest income that is business income from business activity in Ionia is taxable and must be reported. Attach a schedule showing source and computation of taxable and nontaxable interest income.

Line 3 – Dividends

NOT TAXABLE. Exclude all dividend income. No explanation needed.

Line 4 – Taxable Refunds, Credits or Offsets

NOT TAXABLE. Exclude all. No explanation needed.

Line 5 – Alimony Received

NOT TAXABLE. Exclude all. No explanation needed.

Line 6 – Profit or (Loss) from a Business, Etc.

Profit or loss from the operation of a business or profession is taxable to the extent it results from work done, services rendered or other business activities conducted in Ionia. Report on page 1, line 6, column A, business income reported taxable on your federal return.

The Exclusions and Adjustments to Business Income schedule is used to exclude business income. The total excluded business income from line 5 of this schedule is also entered on page 1, line 6, column B. If a business operates both in and outside of Ionia, the taxable profit or loss is determined using the three factor Business Allocation formula.

Where no work is done, services rendered or other business activity is conducted in Ionia, the profit or loss is entirely excluded. Complete the Exclusions and Adjustments to Business Income schedule to exclude profit or loss from the operation of a business.

A Ionia net operating loss carryover from the previous tax year is reported on page 1, line 16, column C. See instructions for line 16.

Line 7 – Capital Gains or (Losses)

Capital gains or losses of a nonresident are included in taxable income to the extent the gains or losses are from property located in Ionia. Capital losses from property located in Ionia are allowed to the same extent they are allowed under the Internal Revenue Code. Unused capital losses may be carried over to future tax years. The capital loss carryover for Ionia may be different than the carryover for federal income tax purposes.

Deferred capital gain income from installment sales and like-kind exchange of property located in Ionia are taxable in the year recognized on the taxpayer's federal income tax return.

Flow through income or loss from a tax option corporation (S corporation, etc.) reported on a nonresident's federal Schedule D is excluded on the Exclusions and Adjustments to Capital Gains or (Losses) schedule. **Attach copies of federal Schedule K-1 (Form 1120S).**

Use the Exclusions and Adjustments to Capital Gains or (Losses) schedule to compute exclusions and adjustments to capital gains. **NOTE:** A common error on a nonresident return is failure to complete the Exclusions and Adjustments schedule to exclude the capital loss carryover reported on the taxpayer's federal income tax return.

Line 8 – Other Gains or (Losses)

A nonresident's other gains and losses are included in taxable income to the extent the gains or losses are from property located in Ionia. Deferred other gains and losses from installment sales and like-kind exchanges of property located in Ionia are taxable in the year recognized on the taxpayer's federal income tax return. Deferred other gains must be supported by attaching a copy of federal Form 6252 and/or Form 8824.

Flow through income or loss from a tax option corporation (S corporation, etc.) reported on federal Form 4797 is excluded on the Exclusions and Adjustments to Other Gains and (Losses) schedule. **Attach copies of federal Schedule K-1 (Form 1120S).**

Nonresidents reporting other gains and losses **must attach a copy of federal Form 4797.** Use the Exclusions and Adjustments to Other Gains and Losses schedule to compute exclusions and adjustments to other gains and losses reported on the federal income tax return. On line 4 of the schedule enter the total excluded other gains or losses and also enter this total on page 1, line 8, column B.

Line 9 – IRA Distributions

That portion of a premature IRA distribution that was deducted from Ionia's taxable income in the current or a prior tax year (reported on Form 1099-R, box 7, distribution code 1) are taxable to a nonresident. IRA distributions received after age 59 ½ or described by Section 72(t)(2)(A)(iv) of the IRC are not taxable.

Line 10 – Taxable Pension Distributions

Premature pension plan distributions (those received by a nonresident prior to qualifying for retirement) are taxable to the same extent the normal wages from the employer are taxable.

A nonresident remaining employed by the particular employer in Ionia may not exclude amounts received from deferred compensation plans that let the employee set the amount to be put aside and do not set retirement age or requirements for years of service. These plans include, but are not limited to, plans under Sections 401(k), 457 and 403(b) of the Internal Revenue Code (IRC): Amounts received before the recipient could retire under the plan provisions, including amounts paid on separation, withdrawal or discontinuance of the plan. Amounts received as early retirement incentives, unless the incentives were paid from a pension trust. See Line 10 under "Residents" for additional information on nontaxable pension and retirement benefits.

Excludible pension distributions are listed on the Exclusions and Adjustments to Pension Income schedule. Enter the total excluded pension distributions on the last line of the schedule and also enter the amount on page 1, line 10, column B.

Line 11 – Rental Real Estate, Royalties, Partnerships, S Corporations, Estates, Trusts, Etc.

All income reported on the federal Schedule E that comes from business activity in Ionia or property located in Ionia is taxable to nonresidents. When an estate or trust has taxable income in Ionia, the estate or trust must file a return and pay tax on distributions to nonresidents and on undistributed taxable income.

The following income reported on federal Schedule E is excludable: income from business activity or property outside Ionia; tax option corporation (S corporation, etc.) flow through income or loss reported on Schedule E; and income from estates and trusts.

Explain all exclusions on the Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc. schedule. On line 6 of this schedule enter the total exclusions and adjustments; enter also on page 1, line 11, column B.

Line 12 – Subchapter S Corporation Distributions

None of these distributions are taxable to a nonresident.

Line 13 – Farm Income or (Loss)

A nonresident's profit or loss from a farm are included in Ionia income to the extent the profit or loss results from work done, services rendered or other activities conducted in Ionia. The portion of the profit or loss reported on Ionia return is determined by use of the three factor Farm Allocation Percentage formula. Where no work is done, services rendered or other business activity is conducted in Ionia, the entire farm profit or loss is excluded, using the Exclusions and Adjustments to Farm Income schedule.

Sales of crops at the produce market, any of the farmer's markets or a produce stand located in the city is Ionia business activity and subjects the farm to Ionia income tax.

Line 14 – Unemployment Compensation

NOT TAXABLE. Exclude all. No explanation needed.

Line 15 – Social Security Benefits

NOT TAXABLE. Exclude all. No explanation needed.

Line 16 – Other Income

Other income is taxable if it is from work performed or other activities conducted in Ionia. Use the Exclusions and Adjustments to Other Income schedule to document exclusions and adjustments. Report on this line a Ionia-related net operating loss carryover from the previous tax year.

Line 17 – Total Additions Add lines 2 through 16**Line 18 – Total Income**

Add lines 1 through 16 of each column and enter amounts on line 18.

Line 19 – Total Deductions

Enter amount from Deductions schedule, page 2, line 7. A nonresident's deductions are limited by the extent they relate to income taxable under the Ionia Income Tax Ordinance. Nonresidents must allocate deductions the same way related income is allocated. See Deductions schedule (page 2 instructions) for a list of allowable deductions.

INDIVIDUAL RETURN DUE APRIL 30, 2019

Taxpayer's SSN	Taxpayer's first name Initial Last name	RESIDENCE STATUS <input type="checkbox"/> Resident <input type="checkbox"/> Nonresident <input type="checkbox"/> Part-year resident	
Spouse's SSN	If joint return spouse's first name Initial Last name	Part-year resident - dates of residency (mm/dd/yyyy) From <input type="text"/> To <input type="text"/>	
Mark (X) box if deceased <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	Present home address (Number and street) Apt. no.	FILING STATUS <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly	
Enter date of death on page 2, right side of the signature area	Address line 2 (P.O. Box address for mailing use only)	<input type="checkbox"/> Married filing separately. Enter spouse's SSN in Spouse's SSN box and Spouse's full name here.	
Mark box (X) below if form attached <input type="checkbox"/> Federal Form 1310	City, town or post office State Zip code		
<input type="checkbox"/> Supporting Notes and Statements (Attachment 22)	Foreign country name Foreign province/country Foreign postal code	Spouse's full name if married filing separately	

		ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)		Column A Federal Return Data	Column B Exclusions/Adjustments	Column C Taxable Income
SEND COPY OF PAGE 1 & 2 OF FEDERAL RETURN	1. Wages, salaries, tips, etc. (W-2 forms must be attached)	1	.00	.00	.00	.00
	2. Taxable interest	2	.00	.00	.00	.00
	3. Ordinary dividends	3	.00	.00	.00	.00
	4. Taxable refunds, credits or offsets of state and local income taxes	4	.00	.00	.00	NOT TAXABLE
	5. Alimony received	5	.00	.00	.00	.00
	6. Business income or (loss) (Attach copy of federal Schedule C)	6	.00	.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	.00
	8. Other gains or (losses) (Attach copy of federal Form 4797)	8	.00	.00	.00	.00
	9. Taxable IRA distributions (Attach copy of Form(s) 1099-R)	9	.00	.00	.00	.00
	10. Taxable pensions and annuities (Attach copy of Form(s) 1099-R)	10	.00	.00	.00	.00
	11. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Attach copy of federal Schedule E)	11	.00	.00	.00	.00
	12. Subchapter S corporation distributions (Att. copy of fed. Sch. K-1)	12	NOT APPLICABLE		.00	.00
	13. Farm income or (loss) (Attach copy of federal Schedule F)	13	.00	.00	.00	.00
	14. Unemployment compensation	14	.00	.00	.00	NOT TAXABLE
	15. Social security benefits	15	.00	.00	.00	NOT TAXABLE
	16. Other income (Attach statement listing type and amount)	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
19. Total deductions (Subtractions) (Total from page 2, Deductions schedule, line 7)	19			.00	.00	
20. Total income after deductions (Subtract line 19 from line 18)	20			.00	.00	
21. Exemptions (Enter the total exemptions, from Form I-1040, page 2, box 1h, on line 21a and multiply this number by \$700 and enter on line 21b)	21a <input type="text"/> 21b			.00	.00	
22. Total income subject to tax (Subtract line 21b from line 20)	22			.00	.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 <input type="checkbox"/> 23b			.00	.00	
24. Payments and credits 24a <input type="text"/> ION tax withheld <input type="text"/> .00 24b <input type="text"/> Other tax payments (est. extension, or fwd. partnership & tax option corp) <input type="text"/> .00 24c <input type="text"/> Credit for tax paid to another city <input type="text"/> .00 24d <input type="text"/> Total payments & credits <input type="text"/> .00	24a 24b 24c 24d			.00	.00	
25. Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax 25a <input type="text"/> Interest <input type="text"/> .00 25b <input type="text"/> Penalty <input type="text"/> .00 25c <input type="text"/> Total interest & penalty <input type="text"/> .00	25a 25b 25c			.00	.00	
TAX DUE 26. 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	.00	
OVERPAYMENT 27. Tax overpayment (Subtract lines 23b and 25c from line 24d; choose overpayment options on lines 28 - 30)	27			.00	.00	
28. Amount of overpayment donated 28a <input type="text"/> Youth Recreation Program <input type="text"/> .00 28b <input type="text"/> Historic Ionia Theater <input type="text"/> .00 28c <input type="text"/> Ionia Community Library <input type="text"/> .00 28d <input type="text"/> Total donations <input type="text"/> .00	28a 28b 28c 28d			.00	.00	
29. Amount of overpayment credited forward to 2019	29			.00	.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	.00	
31. (Mark (X) appropriate box 31a or 31b and complete lines 31c, 31d and 31e)	31a <input type="checkbox"/> Direct deposit refund or direct withdrawal payment 31b <input type="checkbox"/> (Mark (X) appropriate box 31a or 31b and complete lines 31c, 31d and 31e)	31c <input type="text"/> Refund (direct deposit) 31d <input type="text"/> Routing number 31e <input type="text"/> Account number	31e Account Type:	31e1. Checking	31e2. Savings	

Taxpayer's name

Taxpayer's SSN

EXEMPTIONS SCHEDULE

Form with fields for exemptions: 1a. You, 1b. Spouse, 1c. List Dependents, 1d. Check box if you can be claimed as a dependent on another person's tax return, 1e. Enter the number of boxes checked on lines 1a and 1b, 1f. Enter number of dependent children listed on line 1d, 1g. Enter number of other dependents listed on line 1d, 1h. Total exemptions (Add lines 1e, 1f and 1g; enter here and also on page 1, line 21a)

EXCLUDED WAGES AND TAX WITHHELD SCHEDULE (See instructions. Resident wages generally not excluded)

Table with 6 columns: W-2 #, Col. A T or S, COLUMN B SOCIAL SECURITY NUMBER, COLUMN C EMPLOYER'S ID NUMBER, COLUMN D EXCLUDED WAGES, COLUMN E ION TAX WITHHELD, COLUMN F LOCALITY NAME. Includes a warning: FAILURE TO ATTACH W-2 FORMS TO PAGE 1 WILL DELAY PROCESSING OF RETURN. WAGE INFORMATION STATEMENTS PRINTED FROM TAX PREPARATION SOFTWARE ARE NOT ACCEPTABLE.

DEDUCTIONS SCHEDULE (See instructions; deductions allocated on the same basis as related income)

Table with 2 columns: DEDUCTIONS (lines 1-6), DEDUCTIONS (line 7). Includes categories like IRA deduction, Self-employed SEP, SIMPLE and qualified plans, Employee business expenses, etc.

ADDRESS SCHEDULE (Where taxpayer (T), spouse (S) or both (B) resided during year and dates of residency)

Table with columns: MARK T, S, B, List all residence (domicile) addresses, FROM MONTH DAY, TO MONTH DAY.

THIRD PARTY DESIGNEE

Form with fields: Do you want to allow another person to discuss this return with the Income Tax Office?, Designee's name, Phone No., Personal identification number (PIN).

Signature section with fields: SIGNATURE OF TAXPAYER, SPOUSE'S SIGNATURE, SIGNATURE OF PREPARER OTHER THAN TAXPAYER, FIRM'S NAME, Date (MM/DD/YY), Daytime phone number, PTIN, EIN or SSN, Preparer's phone no., NACTP software number.

Taxpayer's name	Taxpayer's SSN	2018 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 city 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 to the city
5. Column C to report income taxable as a resident and compute tax due on this income at the resident tax rate
6. Column D to report income taxable as a nonresident and compute tax due on this income at the nonresident tax rate

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

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

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

1. IRA deduction (Attach copy of 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 city area only) (Attach copy of federal Form 3903)	4	.00	.00	.00	.00
5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT. (Att. copy of page 1 of fed. return)	5	.00	.00	.00	.00
6. Renaissance Zone deduction (Att. Sch. RZ)	6			.00	.00
19. Total deductions (Add lines 1 through 6)	19			.00	.00
20a. Total income after deductions (Subtract line 19 from line 18)	20a			.00	.00
20b. Losses transferred between columns C and D (If line 20a is a loss in either column C or D, see instructions)	20b			.00	.00
20c. Total income after adjustment (Line 20a less line 20b)	20c			.00	.00
21. Exemptions (Enter the number of exemptions from Form I-1040, page 2, box 1h, on line 21a and multiply this number by \$700, and enter on line 21b) (If the amount on line 21b exceeds the amount of resident income on line 20c, enter unused portion (line 20b less line 20c) on line 21c)	21a			.00	.00
	21b				
	21c				.00
22a. Total income subject to tax as a resident (Subtract line 21b from line 20c; if zero or less, enter zero)	22a			.00	
22b. Total income subject to tax as a nonresident (Subtract line 21c from line 20c; if zero or less, enter zero)	22b				.00
23a. Tax at resident rate (MULTIPLY LINE 22a BY 1% (0.01))	23a			.00	
23b. Tax at nonresident rate (MULTIPLY LINE 22b BY 0.5% (0.005))	23b				.00
23c. Total tax (Add lines 23a and 23b) (ENTER HERE AND ON FORM I-1040, PAGE 1, LINE 23b, AND PLACE A MARK (X) IN BOX 23a OF FORM I-1040)	23c			.00	

Taxpayer's name	Taxpayer's SSN	2018 IONIA	
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WAGES AND EXCLUDIBLE WAGES SCHEDULE - I-1040, PAGE 1, LINE 1, COLUMN B **Attachment 2-1**

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 other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

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

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

NONRESIDENT WAGE ALLOCATION	Employer (or source) 1		Employer (or source) 2		Employer (or source) 3	
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For use by nonresidents or part-year residents who worked both in and outside of the city for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in city while a nonresident (use only wages and days worked while a nonresident for computations.) Nonresidents working all of their work time for an employer in the city should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.

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

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

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

Taxpayer's name	Taxpayer's SSN	2018 IONIA	
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WAGES AND EXCLUDIBLE WAGES SCHEDULE - I-1040, PAGE 1, LINE 1, COLUMN B **Attachment 2-2**

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 other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

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

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

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

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

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

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

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

BUSINESS # 2 DBA

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

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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 city	NOT EXCLUDIBLE	.00
2. Capital gain or (loss) on securities issued by U.S. Government	.00	EXCLUDIBLE ON LINE 1
3. Portion of capital gain or (loss) from property owned prior to Ordinance inception (For residents on all such property; for nonresidents only on property located in city.) (Attach a schedule that identifies and shows the calculation for each.)	.00	.00
4. Capital gain or (loss) from Sub. S corporations (See instructions) (Attach schedule.)	.00	.00
5. Adjustment for capital loss carryover from period prior to residency (A resident is not allowed to claim a capital loss carryover from property sold prior to their date of residency.)	.00	NO ADJUSTMENT ALLOWED
6. Adjustment for difference between federal and city's capital loss carryover from prior year (The city's capital loss carryover is usually different from the amount reported on federal return; an adjustment must be made for this difference.)	.00	.00
7. Adjustment to limit capital loss to \$3,000 for tax year	.00	.00
8. Total exclusions and adjustments to capital gains or (losses) (Enter total here and on Form 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 city or property sold while a resident of city 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 city	NOT EXCLUDIBLE	.00
2. Portion of other gains or (losses) from property owned prior to effective date of tax for city (For residents on all such property; for nonresidents only on property located in city.) (Attach a schedule that identifies and shows the calculation for each.)	.00	.00
3. Other gains or (losses) from Sub. S corporations (See instructions)	.00	.00
4. Total excludible other gains and losses (Enter total here and on Form 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 city or property sold while a resident of city are taxable when reported on federal return.

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

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

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

CORPORATION NAME AND DBA	FEDERAL I.D. #	DISTRIBUTION RECEIVED
1.		.00
2.		.00
3.		.00
4.		.00
5. Total tax option (Subchapter S) corporation distributions (Add lines 1 through 4; enter here and on Form 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 the city

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

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.

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

IRA DEDUCTION WORKSHEET - 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 city IRA deduction.

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

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

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

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SELF-EMPLOYED, SEP, SIMPLE AND QUALIFIED PLANS DEDUCTION WORKSHEET - I-1040, PAGE 2, Attachment 15
DEDUCTIONS SCHEDULE, LINE 2

RESIDENT: No schedule required; a full year resident deducts amount reported on federal Form 1040, line 28.
NONRESIDENT: Nonresidents use the nonresident deduction column of this worksheet to calculate their deduction. A nonresident is required to attach a copy of this deduction schedule to their city return.
PART-YEAR RESIDENT: Part-year residents use a separate line to report the amount of deduction by related source of income as a resident or while a nonresident and indicate resident (R) or nonresident (N) relationship in front of the deduction by related source of income. The resident portion of the deduction is 100% of the related deduction. The nonresident deduction is related to the income earned in the city while a nonresident and is computed by entering the percentage the related income is taxable in the Percentage Related Income Is Taxable column and entering the product of multiplying the related deduction times the percentage and entering it in the Nonresident Deduction column.

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

6. Nonresidents enter total from nonresident deduction column on Form 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 Attachment 16
SCHEDULE, LINE 3, Form I-2106

	Column 1 As reported on federal Form 2106	Column 2 Employer 1	Column 3 Employer 2	Column 4 Employer 3	Column 5 Employer 4
1. Employer's identification number (FEIN)					
2. Occupation (List for each employer)					
3. Vehicle expenses	.00	.00	.00	.00	.00
4. Parking, fees, tolls and local transportation, including train, bus, etc.	.00	.00	.00	.00	.00
5. Travel expenses while away from home overnight, including, lodging, airfare, car rental, etc. Do not include meals and entertainment	.00	.00	.00	.00	.00
6. Were you an outside salesperson? (Answer yes or no in the column for each employer; see definition of outside salesperson below)					
7. Business expenses not included on lines 3, 4 or 5. Do not include meals and entertainment (Enter these expenses only if an outside salesperson; 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 city's return only when the individual employee qualifies as an outside salesperson when the expenses were incurred.

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

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MOVING EXPENSE DEDUCTION WORKSHEET - I-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 4 **Attachment 17**
CF-3903 No deduction is allowed when moving away from the city

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

DISTANCE TEST WORKSHEET			
1. Number of miles from your old home to your new workplace	1		miles
2. Number of miles from your old home to your old workplace	2		miles
3. Subtract line 2 from line 1. If zero or less, enter -0-	3		miles
If line 3 is greater than 50 miles continue, otherwise you are not qualified to claim this deduction.			
4. Cost of transportation and storage of household goods and personal effects (See instructions for federal Form 3903)	4		.00
5. Cost of travel (including lodging) from your old home to your new home. (See instructions for federal Form 3903) (Do not include the cost of meals.)	5		.00
6. Add lines 4 and 5	6		.00
7. Enter the amount your employer paid you for the expenses listed on lines 4 and 5 that is not included in box 1 of your Form W-2 (wages) (This amount should be shown in box 12 of your Form W-2 with a code P)	7		.00
8. Is line 6 more than line 7?	No	You cannot deduct your moving expenses. (If line 6 is less than line 7, subtract line 6 from line 7 and include the result on Form 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 after moving into area	9	%	
10. Enter percentage of income earned as a nonresident in the city after moving into area	10	%	
11. Multiply line 8b by the percentage on line 9 (Moving expense deduction allowed while a resident; enter here and on Form 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 city income tax return.
NONRESIDENT: Nonresidents use the nonresident column of this worksheet to calculate their city alimony deduction.
PART-YEAR RESIDENT: A part-year resident may need to use both the resident and nonresident columns of this worksheet to calculate their alimony deduction. For each line of the worksheet, compute the amount to enter into the resident and/or nonresident columns and follow the line by line instructions. A part-year resident with no city income while a nonresident ignores the nonresident column of this form.

Nonresidents and part-year residents use this worksheet to compute the alimony paid deduction		RESIDENT COLUMN	NONRESIDENT COLUMN
1. Enter resident portion of federal adjusted gross income (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 in the resident column and/or nonresident portion of the alimony paid while a nonresident in the nonresident column (Actual amount paid while a resident of the city and while nonresident)		.00	.00
3. Federal income for alimony deduction computation (Line 1 plus line 2 of column)		.00	.00
4. Enter resident portion of total income for city (Form I-1040, page 1, line 18) in resident column and/or nonresident portion in nonresident column. Part-year residents enter total income for city as a resident and/or nonresident as reported on Schedule TC, line 18, columns C (resident) and D (nonresident)		.00	.00
5. Enter resident portion of total deductions for city other than alimony deduction (Add lines 1, 2, 3, 4 & 6 on Form 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	2018 IONIA	
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OTHER TAX PAYMENTS - I-1040, PAGE 1, LINE 24b, PAYMENTS AND CREDITS (ESTIMATED TAX PAYMENTS, EXTENSION PAYMENTS, CREDIT FORWARD, TAX PAID BY A PARTNERSHIP AND CREDIT FOR TAX PAID BY A TAX OPTION CORPORATION) **Attachment 20**

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

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

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

Credit for tax paid to another city may be claimed by a resident who paid tax on the same income to another city.

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

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

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