

MI City Income Tax

- **Who must file:**
 - **Persons who owe tax or are due a refund**
 - **Residents whose AGI exceeds the personal exemption for that city**
 - **Non- / Part-year residents whose city wages exceed the personal exemption**
- **Residents who file a Federal return (even if no city tax is owed) should file**

MI City Income Tax – CF-1040

- **22 MI Cities have local income taxes: many accept Common Form 1040 (CF-1040)**
- **Includes Pontiac, Highland Park, Hamtramck (Do not use for Detroit or Port Huron)**
- **Return must be paper filed – print two copies**

MI City Income Tax – CF-1040

- **Special Exemptions vary by city**
- **Exclusions/Adjustments may vary by city**
- **Tax rates vary by city**

City	Resident	Non-Resident
Detroit	2.4%	1.2%
Pontiac	1.0%	0.5%
Highland Park	2.0%	1.0%
Hamtramck	1.0%	0.5%

Personal Exemptions By City

Personal Exemption Types Allowed by City

City Name	Regular	65 & over	Blind	Deaf	Perm. Disabled	For Dependent Claiming Exemption
ALBION	X	X				
BATTLE CREEK	X	X	X	X	X	X
BIG RAPIDS	X					
FLINT	X	X	X	X	X	X
GRAND RAPIDS	X	X	X			X
GRAYLING	X	X	X		X	
HAMTRAMCK	X	X	X	X	X	X
HIGHLAND PARK	X	X	X	X	X	X
IONIA	X	X	X	X	X	X
JACKSON	X	X				X
LANSING	X	X	X	X	X	X
LAPEER	X	X	X	X	X	X
MUSKEGON	X	X	X	X	X	X
MUSKEGON HEIGHTS	X	X	X	X	X	X
PONTIAC	X	X	X			
PORTLAND	X	X	X	X	X	X
SAGINAW	X	X	X			X
SPRINGFIELD	X	X	X	X	X	X
WALKER	X	X	X			X

Exemption Amounts by City

City Name	Effective Date	Exemption Amount	Exemption Prorated for part-year residency	Tax Rates	
				Resident	Non-Resident
ALBION	1/1/1972	\$600	No	1.00%	0.50%
BATTLE CREEK	7/1/1967	\$750	No	1.00%	0.50%
BIG RAPIDS	1/1/1970	\$600	No	1.00%	0.50%
FLINT	1/1/1965	\$600	No	1.00%	0.50%
GRAND RAPIDS	7/1/1967	\$600	No	1.50%	0.75%
GRAYLING	1/1/1972	\$3,000	No	1.00%	0.50%
HAMTRAMCK	7/1/1962	\$600	No	1.00%	0.50%
HIGHLAND PARK	1/1/1967	\$600	No	2.00%	1.00%
IONIA	1/1/1994	\$700	No	1.00%	0.50%
JACKSON	1/1/1970	\$600	No	1.00%	0.50%
LANSING	1/1/1968	\$600	No	1.00%	0.50%
LAPEER	1/1/1967	\$600	No	1.00%	0.50%
MUSKEGON	7/1/1993	\$600	Yes	1.00%	0.50%
MUSKEGON HEIGHTS	1/1/1989	\$600	No	1.00%	0.50%
PONTIAC	1/1/1968	\$600	No	1.00%	0.50%
PORTLAND	1/1/1984	\$1,000	No	1.00%	0.50%
SAGINAW	7/1/1965	\$750	Yes	1.50%	0.75%
SPRINGFIELD	1/1/1989	\$750	No	1.00%	0.50%
WALKER	1/1/1988	\$600	No	1.00%	0.50%

MI City Income Tax – CF-1040

- **The CF-1040 is a software-only template**
- **TaxSlayer's handling of CF-1040 is a work in progress**
- **You may be able to start a CF-1040 in TS, print it and complete by hand**

MI City Income Tax

- **Alternatively, city-specific tax forms are available on the Michigan.gov tax website**
- **Prepare each city return manually using their specific instructions**

Michigan.gov/taxes



Michigan Taxes
Michigan Department of Treasury



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Individual Income Tax

Forms & Instructions



Business Taxes

New Business Registration



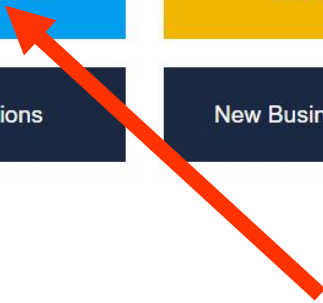
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City Tax

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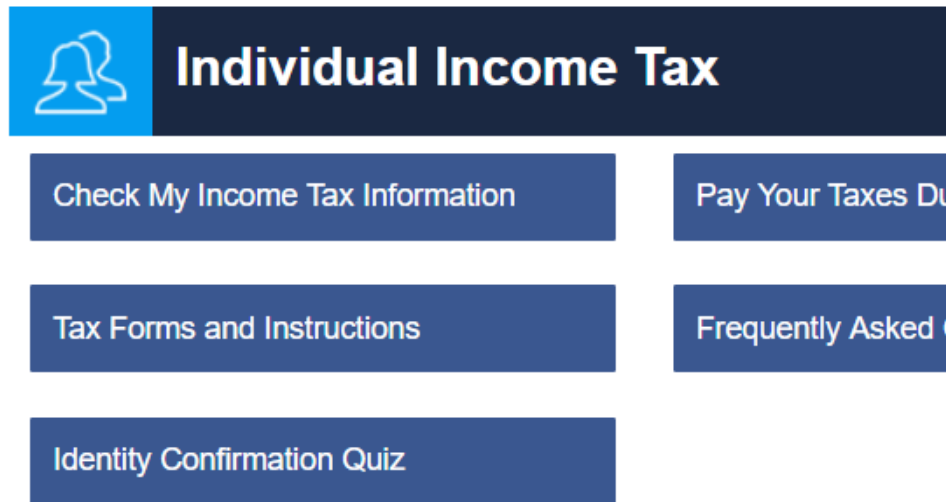
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Where's My Refund?




 **Individual Income Tax**

- Check My Income Tax Information
- Pay Your Taxes Du
- Tax Forms and Instructions
- Frequently Asked C
- Identity Confirmation Quiz



Michigan.gov.taxes



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TAXES

2019 Individual Income Tax Forms

[2019 Individual Income Tax Forms and Instructions](#)

[2019 Fiduciary Tax Forms](#)

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City Income Tax Forms

[City of Albion](#)

[City of Battle Creek](#)

[City of Big Rapids](#)

[City of Detroit](#)

- [2014 and Previous Years](#)
- [2015 to Present](#)

[City of Flint](#)

[City of Grand Rapids](#)

[City of Grayling](#)

[City of Hamtramck](#)

[City of Highland Park](#)

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[City of Jackson](#)

[City of Lansing](#)

[City of Lapeer](#)

[City of Muskegon](#)

[City of Muskegon Heights](#)

[City of Pontiac](#)

[City of Port Huron](#)

[City of Portland](#)

[City of Saginaw](#)

[City of Springfield](#)

[City of Walker](#)

Other MI Cities – CF-1040

- Overall format of CF-1040:
 - Column A = Federal 1040
 - plus/minus**
 - Column B = Exclusions & Adjustments
 - Less: Exemptions
 - equals**
 - Column C = Taxable Income

Sample CF-1040 Format

CF-1040 *2018 18MI- -1040-1

INDIVIDUAL RETURN DUE APRIL 30, 2018

Taxpayer's SSN 307-00-2018	Taxpayer's first name THOMAS	Initial A	Last name YALE*	RESIDENCE STATUS <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Nonresident <input type="checkbox"/> Part-year resident Part-year resident - dates of residency (mm/dd/yyyy) From _____ To _____	
Spouse's SSN 317-00-2018	If joint return spouse's first name SALE	Initial	Last name YALE*		
Mark (X) box if deceased <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	Present home address (Number and street) 3421 HARTFORD		Apt. no.	FILING STATUS <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing jointly Married filing separately. Enter spouse's SSN in Spouse's SSN box and Spouse's full name here. _____ Spouse's full name if married filing separately	
Enter date of death on page 2, right side of the signature area	Address line 2 (P.O. Box address - mailing use only) *				
Mark box (X) below if form attached <input type="checkbox"/> Federal Form 1310	City, town or post office WEST BLOOMFIELD		State MI	Zip code 48322	
<input type="checkbox"/> Supporting Notes and Statements (Attachment 22)	Foreign country name	Foreign province/county	Foreign postal code		

SEND COPY OF	INCOME	ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)	
	1. Wages, salaries, tips, etc. (W-2 forms must be attached)	1	
	2. Taxable interest	2	

Flow through from Federal data

Sample CF-1040 Format

CF-1040 *2018 18MI- -1040-1

INDIVIDUAL RETURN DUE APRIL 30, 2018

Taxpayer's SSN 307-00-2018	Taxpayer's first name Federal 1040 A YALE*	Initial A	Last name YALE*	RESIDENCE STATUS <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Nonresident <input type="checkbox"/> Part-year resident	
Spouse's SSN 317-00-2018	Spouse's first name GALE	Initial	Last name	Part-year resident - dates of residency (mm/dd/yyyy)	
Mark (X) box if deceased <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	Present home address (Number and street) 3421 HARTFORD	FILING STATUS			
Enter date of death on page 2, right side of the signature area	Address line 2 (P.O. Box address for mailing use only) *				
Mark box (X) below if form attached <input type="checkbox"/> Federal Form 1310	City, town or post office WEST BLOOMFIELD	State MI*	Zip code 48322	Spouse's full name if married filing separately	
<input type="checkbox"/> Supporting Notes and Statements (Attachment 22)	Foreign country name	Foreign province/county	Foreign postal code		

	ROUND ALL FIGURES TO NEAREST DOLLAR INCOME (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	1. Wages, salaries, tips, etc. (W-2 forms must be attached)	1	D 3815000	.00	3815000
	2. Taxable interest	2	O 45900	.00	45900

TaxSlayer Input MI CF-1040

State Return



If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.

+ Add Another State Return

State	Return Type		
Michigan	Resident	Localities	
+ Add Another State Return			

On the first screen
of the MI return

Select
“Localities”

CONTINUE

MI Cities CF-1040

Michigan - Local Forms

Port Huron Return

BEGIN

MI City Form CF-1040

EDIT



Select MI City Form CF-1040

CONTINUE

CF-1040 Residency Screen

Select your MI City Form CF-1040 Return Residency

Please choose a return type

- Resident
- Part Year
- Non-Resident

Choose Residency



CANCEL

CONTINUE

Once you've passed this step, the only way to change residency is to delete the entire STATE return and start over

CF-1040 Input Screens

MI City Form CF-1040 Return

Basic Information

BEGIN

Wages and Excludible Wages

BEGIN

Adjustments to Income

BEGIN

Deductions

BEGIN

Payments and Credits

BEGIN

Interest and Penalty

BEGIN

NonElectronic Direct Deposit/Debit Information

BEGIN

CF-1040 Basic Information

MI City Form CF-1040 Return

Basic Information

Select City you are filing this CF-1040 for

Pontiac ▼

Select City

Is the Taxpayer Deaf?

--Select-- ▼

Input any Special Exemptions per City rules

Is the Taxpayer Disabled?

--Select-- ▼

Is the Taxpayer being claimed as a dependent on another return for the selected city?

--Select-- ▼

Is the Spouse Deaf?

--Select-- ▼

Is the Spouse Disabled?

--Select-- ▼

Is the Spouse being claimed as a dependent on another return for the selected city?

--Select-- ▼

Must input addresses below

MI Cities Income Tax - TaxSlayer

- **Use the city tax instructions as a guide**
- **Note differences in exemptions, exclusions, adjustments depending on city**
- **Note differences depending on residency status**
- **Begin input in TaxSlayer of data for CF-1040**

CF-1040 Wages

MI City Form CF-1040 Return

Wages And Excludible Wages

Enter the EINs from the federal W-2s that you want to be pulled to the city return. Complete additional information as needed for the CF-1040.

W-2 (1)

BEGIN

W-2 (2)

BEGIN

W-2 (3)

BEGIN

W-2 (4)

BEGIN

W-2 (5)

BEGIN

W-2 (6)

BEGIN

CF-1040 Adjustments to Income

Adjustments To Income

Excludible Interest Income	BEGIN
Excludible Dividend Income	BEGIN
Excludible Alimony Received	BEGIN
Exclusions and Adjustments to Capital Gain or (Loss)	BEGIN
Exclusions and Adjustments to Other Gain or (Loss)	BEGIN
Exclusions and Adjustments to IRA Distributions	BEGIN
Exclusions and Adjustments to Pensions and Annuities	BEGIN
Exclusions and Adjustments to Income from	BEGIN
Adjustments for Tax Option Corporation (BEGIN
Exclusions or Adjustment to Other Income	BEGIN
Schedule TC	BEGIN

**Schedule TC used to allocate
income sources for part-year
residents**



CF-1040 Deductions

MI City Form CF-1040 Return

Deductions

IRA Deduction

BEGIN

Self-Employed SEP, Simple plans

BEGIN

Employee Business Expensed

BEGIN

Moving Expenses

BEGIN

Alimony Paid

BEGIN

Renaissance Zone deduction

BEGIN

Net operating loss adjustment

BEGIN

Mi Cities CF-1040

- **“Continue” back out through the input screens until the Fed & MI tax due/refund amount recalculates to ensure data is saved**
- **Review preliminary CF-1040 from the print pdf**
- **Confirm all adjustments/exclusions follow specific city rules**
- **Make any corrections needed – may require “finessing” TaxSlayer input**

MI Cities CF-1040

- **In complicated cases, or when TaxSlayer input is confusing or uncooperative:**
- **It may be easier to complete a tax return manually for the client (using the beginning of the CF-1040 or the city form)**
- **Remember: the client must paper file the form either way**

MI Cities CF-1040

- **If you are completing a paper return (manually or using a fillable pdf), be extremely careful during the Quality Review**
- **All arithmetic must be done manually and checked carefully**
- **Can be very time consuming**

MI Cities Paper Return

- **When filing a paper return**
 - **Print two copies for client – one to mail & one for their file**
- **Print extra copy of Federal forms that must be attached to the return**
 - **Federal 1040 Page 1 & Schedules B, C, D, E**
 - **Other city return (credit for taxes paid to other city)**
 - **Taxpayer should attach W-2's & 1099-R's (if taxable)**

MI Cities Paper Return

- **Instruct the client that they must sign and mail in the return with their payment (if owed)**
- **Give them the extra copies of Federal forms to attach**
- **Explain what other forms they should attach (usually shown on front of city return in the left margin)**

Michigan Cities

Questions?



Comments?