



**2019 BATTLE CREEK  
BC INDIVIDUAL 1040-EZ  
INCOME TAX FORM AND INSTRUCTIONS**  
For use by individual residents and nonresidents

**ALL PERSONS HAVING BATTLE CREEK TAXABLE INCOME IN 2019 MUST FILE A RETURN**  
TAX RETURNS ARE DUE APRIL 30, 2020

**MAILING  
ADDRESSES**

**Refund, credit forward, no tax due and tax due :** Battle Creek City Income Tax, PO Box 1657, Battle Creek, MI 49016-1657

**TAX RATES  
AND  
EXEMPTIONS**

**Resident: 1%**  
**Nonresident: 0.5%**  
**Exemption value: \$750**

**PAYMENT  
OF TAX DUE**

Tax due of one dollar (\$1.00) or more must be paid with your return. **NOTE: If you are paying \$100.00 or more with your 2019 return, you may need to make estimated income tax payments for 2020. See page 1 of instructions.**

**Make check or money order payable to: CITY OF BATTLE CREEK**  
Mail tax due return and payment to: Battle Creek City Income Tax, PO Box 1657, Battle Creek MI 49016-1657

**FILING YOUR  
RETURN**

We accept paper and electronically filed returns. Go to the Battle Creek website, [WWW.BATTLECREEKMI.GOV](http://WWW.BATTLECREEKMI.GOV), for e-file information. Only preparers using city-approved software can file electronic returns. **Tax returns are due April 30, 2020.**

**CONTACT US**

For assistance find us online at [WWW.BATTLECREEKMI.GOV](http://WWW.BATTLECREEKMI.GOV) or call (269) 966-3345. The Battle Creek Income Tax Office is located at City Hall, 10 N Division Street, Room 114, Battle Creek, Michigan.  
Mail all tax correspondence to: Battle Creek City Income Tax, PO Box 1657, Battle Creek, MI 49016-1657.

**Attach all W2's, 1099R's, copies of Federal 1040 pages 1 & 2 and appropriate schedules.**

**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.**

## 2019 BATTLE CREEK FORM BC-1040 INSTRUCTIONS FOR RESIDENTS AND NONRESIDENTS

### 2019 BATTLE CREEK INCOME TAX RETURN FORM CHANGES

There were no significant changes to the income tax forms.

### WHO MUST FILE A RETURN

If you had Battle Creek 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 exemptions. **You are required to file a tax return and pay tax even if your employer did not withhold Battle Creek tax from your paycheck.** You will be required to make estimated income tax payments if you work for an employer not withholding Battle Creek 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 BC-1040ES (available on our 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, 2020. If a due date falls on a weekend or holiday, the due date becomes the next business day. 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, file Form BC-4868, Application for Automatic Extension of Time to File an Individual Income Tax Return. Applying for a federal extension does not satisfy the requirement for filing a Battle Creek 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.** When an extension form is filed and the balance due is paid, it may be assumed that the extension is automatically granted unless otherwise notified. Interest and penalty is charged on taxes paid late even if an extension of time to file is granted. Penalty may be waived by the Income Tax Administrator if the tax paid by the original due date is not understated by more than 5% of tax or the taxpayer is able to show that the failure to pay on time was due to reasonable cause.

### AMENDED RETURNS

File amended returns using the BC-1040. Clearly mark **AMENDED** at the top of the return. If a change on your federal return affects Battle Creek taxable income, you must file an amended return within 90 days of the change and pay any tax due. An adjustment must be made for tax paid or refunds received from the original return. All schedules supporting the changes should accompany the filing. Every change must be explained. Mail amended returns to: Battle Creek City Income Tax, PO Box 1657, Battle Creek, MI 49016-1657.

### CHARGES FOR LATE PAYMENTS

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

### DISCLAIMER

These instructions are interpretations of the Battle Creek Income Tax Ordinance, MCLA 141.601 et seq. The City of Battle Creek 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 of the death certificate; mark (X) the box under the social security numbers indicating the taxpayer and/or spouse is deceased; if Form 1310 is attached, mark (X) box indicating the form is attached; write "deceased" in the signature area on page 2; and enter the date of death in the box on the right side of the signature line. Enter your current residence (domicile) address on the present home address line. If using a PO Box for mailing purposes, enter the PO Box number on address line 2. If using an in care of address that is not your legal residence (domicile), you must report your residence (domicile) address in the Address Schedule on page 2.

### RESIDENCY STATUS

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

**Resident** — a person whose domicile (principle residence) was in the City of Battle Creek 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 Battle Creek all year. File as a nonresident if you were a nonresident the entire year.

**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 part-year resident return using Form BC-1040TC to compute the tax.

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

### INCOME EXEMPT FROM CITY TAX

**Battle Creek 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 distributions.
8. City, state and federal refunds.

### ITEMS NOT DEDUCTIBLE ON THE BATTLE CREEK RETURN

Battle Creek 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 Battle Creek return: student loan interest, Archer MSA deduction, self-employed health insurance deduction, one-half of self employment tax, and penalty for early withdrawal of savings.

## 2019 BATTLE CREEK FORM BC-1040-EZ INSTRUCTIONS FOR RESIDENTS AND NONRESIDENTS

### FORM BC-1040-EZ INSTRUCTIONS

#### TOTAL INCOME AND TAX COMPUTATION

Round all figures to the nearest dollar and report whole dollar amounts.

#### Lines 1 through 10 – Figure Taxable Income

**Line 11 – Total Income** Add lines 1 through 10.

#### DEDUCTIONS

You may deduct amounts that directly relate to income that is taxable by Battle Creek, prorating where necessary.

Allowable deductions include the following line number items:

#### Line 12 – Individual Retirement Account (IRA) Contributions

Contributions to an IRA are deductible to the same extent deductible under the Internal Revenue Code. **Attach 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 13 – 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 copy of federal return.**

**NOTE: Deductions above are limited to the amount claimed on your federal return, except meals. Deductions are limited by the extent they apply to income taxable under the Battle Creek Income Tax Ordinance.**

**Line 14 – Total deductions** Add lines 12 and 13.

**Line 15 – Total income after deductions.** Subtract lines 14 from 11.

**Line 16 – Exemptions** - Enter number of exemptions from pg 6 Box C.

**Line 17 – Total Income subject to tax** - Subtract lines 16 from 15.

**Line 18 – Tax** - Multiply line 17 by the appropriate tax rate to compute tax liability, and enter it on line 18.

#### PAYMENTS AND CREDITS

**Line 19 – Battle Creek withholdings** - Enter amount from W-2 box 19.

**Line 20 – Estimated payments** - Enter estimated tax payments made in 2018.

**Line 21 – Credit carryforward** - Enter credit carryforward from 2017 tax return.

#### Line 22 – Tax Credit for Tax Paid to Another City - (Residents only)

Enter on line 22 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 Battle Creek**, 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 Battle Creek 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 23 – Total payments and credits** - Add lines 19 through 22.

#### TAX DUE OR REFUND

**Line 24 – Tax Due and Payment of Tax** If the tax on line 18 exceeds the total Payments and Credits on line 23, enter the difference, the tax due, on line 24, otherwise leave blank. The tax due must be paid with the return when filed. The due date for the return is April 30, 2020.

**Pay by Check or Money Order.** Make the check or money order payable to the CITY OF BATTLE CREEK, place the check or money order in front of page 1 of the tax form and mail the return with the payment to: Battle Creek City Income P. O. box 1657, Battle Creek, MI 49016-1657. Do not send cash for your tax payment. The tax is due at the time of filing the return.

**Line 25 –** You may donate your overpayment, or a part of it to the following: United Way (line 25a), or City of Battle Creek (line 25b). Donations to Other must be a local 501 (c)(3) organization; write the name of the organization next to the word Other. Enter the amount of your donation on the line or the donations(s) of your choice and enter total on line 25.

**Line 26 – Credit Forward** Enter the amount of overpayment to credit to the next year.

**Line 27 – Refund by check** If the total payments and credits on line 24d exceed the tax on line 23b plus the interest and penalty on line 25c, enter the difference, the overpayment, on line 27, otherwise leave blank. Use lines 28 through 32 to indicate what you want done with the overpayment. You must file the return even if there is no tax due.

**Refund Check.** If you want your refund issued as a paper check, do not complete line 29 and a check will be issued for the amount on line 27.

**Line 28 – Refund Direct Deposit** Enter on Line 28 the amount of the overpayment to be refunded. **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.

**Direct Deposit Refund.** To have your refund deposited directly into your bank account, complete line 30, 31 & 32. On line 29, mark (X) the box "Refund (direct deposit)" and enter the bank routing number on line 30; the bank account number on line 31; mark line 32 with a (X) for checking or savings.

### FORM BC-1040-EZ, PAGE 2 INSTRUCTIONS EXEMPTIONS SCHEDULE

Complete the Exemptions Schedule to report and claim the number of personal and dependency exemptions allowed. **(You may claim your own exemption even if someone else claims you as a dependent on their return.)**

**You and Spouse.** Enter your date of birth and mark (X) the exemption boxes that apply to you. If filing jointly, Enter spouses date of birth and mark (X) the exemption boxes that apply 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 the total number of exemption in box A.

**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 a Battle Creek 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 total number of dependents in box B.

**Total Exemptions.** Add the amounts of total exemptions, enter in box C. Carry grand total of exemptions on page 5, line 16.

#### 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 2018 return was filed, provide reason none was filed. Complete the schedule by listing the addresses of the other principal residences (domiciles) occupied during 2019. 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.

#### SCHEDULE BC-W-2

Complete Schedule BC-W-2 for each W-2. Mark (X) in the box if it is for spouse. Provide name of employer, address where you physically report to work, and dates you worked from and to for each employer in 2019.

For example, you worked at Denso in 2019. You would enter the date you started working for them and your last day you worked at Denso in 2019.

## 2019 BATTLE CREEK FORM BC-1040-EZ INSTRUCTIONS FOR RESIDENTS AND NONRESIDENTS

### THIRD-PARTY DESIGNEE

To authorize 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.

## RESIDENTS

**Line 1 – Wages, Salaries, Tips, Etc. The front page of the federal tax return must be attached to all resident tax returns. All W-2 forms showing wages and Battle Creek tax withheld must be attached to page 5.**

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.**

For example: Taxpayer lives in the City of Battle Creek but works in Battle Creek and receives a paycheck from the home office in New York City: 100% of this compensation is taxable. If your employer did not withhold Battle Creek 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 Battle Creek tax for you in 2019. All nontaxable wages must be documented on separate piece attached to your BC 1040-EZ form. Resident's wages are generally not excludible. An example of excludible (nontaxable) resident wages is active military pay.

**Line 2 – Interest** Interest is taxable the same as on the federal return except for interest from U.S. Bonds, Treasury Bills and notes which may be excluded. **PROVIDE COPY OF SCH. B AND FEDERAL FORM 1040** for excludible interest from: U.S. Bonds and Treasury Bills and notes; and S corporation flow through interest income.

**Line 3 – Dividends** Dividends are taxable the same as on the federal return except for dividends from U.S. Bonds, Treasury Bills and notes which may be excluded. Report on line 3 the total amount of dividend income from the federal return. **PROVIDE COPY OF SCH. B AND FEDERAL FORM 1040** for any excludible: dividends from: U.S. Bonds, Treasury Bills and notes; and S corporation flow through dividend income.

**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 the amount of alimony received as reported on the federal return.

### Line 6 – IRA Distributions

**IRA distributions reported on federal Form 1040** **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.**

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 59½ years old or older at the time of the conversion distribution.

### Line 7 – Taxable Pension Distributions

Enter on line 7 pension and annuities reported on federal Form 1040.

For excluded pension and retirement benefits **PROVIDE A COPY OF 1099-R** along with an explanation attached to your BC-1040-EZ.

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; 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;

3. 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;

4. 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:

5. Premature pension plan distributions (those received prior to qualifying for retirement);

6. 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):

A. Amounts received before the recipient could retire under the plan provisions, including amounts paid on separation, withdrawal or discontinuance of the plan;

B. Amounts received as early retirement incentives, unless the incentives were paid from a pension trust;

C. 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 7.

**Line 8 – Unemployment Compensation** NOT TAXABLE. Exclude all. No explanation needed.

**Line 9 – Social Security Benefits** NOT TAXABLE. Exclude all. No explanation needed.

**Line 10 – 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.

## NONRESIDENTS

### NONRESIDENT INCOME SUBJECT TO TAX:

1. Compensation for work done or services performed in Battle Creek, which includes, but is not limited to, the following: salaries, wages, bonuses, commissions, fees, tips, incentive payments, severance pay, vacation pay and sick pay.

## 2019 BATTLE CREEK FORM BC-1040-EZ INSTRUCTIONS FOR RESIDENTS AND NONRESIDENTS

2. Net profits from the operation of an unincorporated business, profession or other activity attributable to business activity conducted in Battle Creek, whether or not such business is located in Battle Creek. This includes business interest income from business activity in Battle Creek.

3. Gains or losses from the sale or exchange of real or tangible personal property located in Battle Creek.

4. Net profits from the rental of real or tangible personal property located in Battle Creek.

5. Premature distributions from an Individual Retirement Account (IRA) where a deduction was claimed on a current or previous year's Battle Creek income tax return.

6. Premature distributions from a pension plan attributable to work performed in Battle Creek.

7. Deferred compensation earned in Battle Creek.

### Line 1 – Wages, Salaries, Tips, Etc.

**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 Battle Creek 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 Battle Creek.** 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 Battle Creek.

**Wage Allocation.** Nonresidents who performed only part of their services for an employer in the Battle Creek must allocate their wages. Use the Nonresident and Part-Year Resident Wage Allocation section of the Wages and Excludible Wages Schedule. A letter from your employer must be attached.

**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 Battle Creek. 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 Battle Creek 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 – IRA Distributions

That portion of a premature IRA distribution that was deducted from Battle Creek 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 59½ or described by Section 72(t)(2)(A)(iv) of the IRC are not taxable.

### Line 7 – 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 Battle Creek 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 as early retirement incentives, unless the incentives were paid from a pension trust. See Line 7 under "Residents" for additional information on nontaxable pension and retirement benefits. Excluded pension and retirement benefits **PROVIDE A COPY OF 1099-R** along with a explanation attached to your BC-1040-EZ.

### Line 8 – Unemployment Compensation

NOT TAXABLE. Exclude all. No explanation needed.

### Line 9 – 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 Battle Creek.



City of Battle Creek  
1040-EZ

2019  
INDIVIDUAL TAX FORM  
RETURNS AND PAYMENTS DUE April 30, 2020

Your Social Security Number	Spouse's Social Security Number		
First Name and Initial	Last Name		
If Joint, Spouse's First Name and Initial	Last Name	<b>RESIDENCY STATUS</b> <input type="checkbox"/> RESIDENT <input type="checkbox"/> NON-RESIDENT <b>PART-YEAR RESIDENTS CANNOT USE THIS FORM</b>	
Mailing Address (If using a PO Box you must also list your physical home address)	<b>FILING STATUS</b> <input type="checkbox"/> SINGLE <input type="checkbox"/> MARRIED FILING JOINTLY <input type="checkbox"/> * MARRIED FILING SEPARATELY		
City / Town	State	Zip Code	* IF MARRIED FILING SEPARATELY, SPOUSE'S NAME AND SOCIAL SECURITY NUMBER
Name and address used on 2018 return. If same as above, type "Same" if no return filled, explain:		Social Security Number	Spouse's name
Itemized deductions on your Federal tax return for 2019			<input type="checkbox"/>

<b>ATTACH ALL W-2 &amp; 1099-R FORMS HERE</b>	<b>INCOME - ROUND ALL FIGURES TO NEAREST DOLLAR</b> (Drop amounts under \$0.50 and increase amounts from \$0.50 from \$0.50 to \$0.99 to next dollar)			
	1. Wages, salaries, tips, etc.	<b>Complete and attach Schedule BC-W2 (pg 6)</b>	1. .00	
	2. Taxable interest.		2. .00	
	3. Ordinary dividends.		3. .00	
	4. Taxable refunds, credits or offsets.		4. NOT TAXABLE	
	5. Alimony received.		5. .00	
	6. Taxable IRA distribution.	<b>Attach copy of Form 1099-R</b>	6. .00	
	7. Taxable pension distributions.	<b>Attach copy of Form 1099-R</b>	7. .00	
	8. Unemployment compensation.		8. NOT TAXABLE	
	9. Social security benefits.		9. NOT TAXABLE	
	10. Other income.	<b>Attach statement listing type and amount</b>	10. .00	
11. Total income. Add lines 1 through 10.		11. .00		
<b>ATTACH COPY OF PAGE 1 OF FEDERAL RETURN</b>	<b>DEDUCTIONS</b> See instructions. Deductions must be allocated on the same basis as related income.			
	12. Individual Retirement Account deduction.	<b>Attach federal return &amp; evidence of payment</b>	12. .00	
	13. Alimony paid. Do not include child support	<b>Attach federal return</b>	13. .00	
	14. Total deductions. Add lines 12 & 13.		14. .00	
	15. Total income after deductions. Subtract line 14 from line 11.		15. .00	
	16. Amount from exemptions page 6. <b>Number of exemptions</b> _____ <b>x \$750.00</b>		16. .00	
	17. Total income subject to tax. Subtract line 16 from line 15		17. .00	
	18. TAX RATE - MULTIPLY LINE 17 BY YOUR TAX RATE: RES = 1% (.01), NONRES = 1/2% (.005)		18. .00	
	<b>PAYMENTS AND CREDITS</b>			
	19. Tax withheld by your employer. <b>W-2 forms showing Battle Creek tax withheld must be attached</b>		19. .00	
	20. Payments on 2019 Declaration of Estimated Income Tax.		20. .00	
21. Carry forward credits from 2018.		21. .00		
22. Credit for tax paid to another city. Copy of other cities tax return pg 1 must be attached for credit (Figure credit worksheet on page 7)		22. .00		
23. Total payments and credits. Add lines 19 through 22		23. .00		
<b>ATTACH CHECK MONEY ORDER HERE</b>	<b>TAX DUE</b>	24. If tax (line 18) is larger than payments (line 23) you owe tax. <b>PAY WITH RETURN BY APRIL 30 &gt;&gt;&gt;</b>	24. .00	
	<b>DONATION</b>	25. <input type="checkbox"/> United Way <input type="checkbox"/> City of Battle Creek <input type="checkbox"/> Other: See Instructions <input type="checkbox"/> Total donation	25. .00	
	<b>CREDIT TO 2020</b>	26. If payments (line 23) are larger than tax (line 18) enter overpayment to be credited forward to 2020	26. .00	
	<b>REFUND CHECK</b>	27. If payments (line 23) are larger than tax (line 18) enter overpayment to be refunded via a refund check	27. .00	
	<b>DIRECT DEPOSIT</b>	28. If payments (line 23) are larger than tax (line 18) enter overpayment to be refunded via direct deposit	28. .00	
	<b>ELECTRONIC REFUND OR PAYMENT INFORMATION</b>	29. Mark one: <input type="checkbox"/> Refund - direct deposit <input type="checkbox"/> Pay tax due-electronic funds withdrawal		
		30. Routing number: <input type="text"/>	32. Type of Account: <input type="checkbox"/> CHECKING	
		31. Account number: <input type="text"/>	<input type="checkbox"/> SAVINGS	

**EXEMPTIONS & DEPENDENTS SCHEDULE**

	Date of Birth	Regular	65 & over	Blind	Deaf	Disabled
You	<input type="text"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Spouse	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Box A - Number of boxes marked

Dependents

First Name	Last Name	Social Security Number	Relationship	Date of Birth

Box B - Number of dependents claimed on federal return (list to the left)

Box C - Total exemptions (Box A & B)

**SCHEDULE BC-W2-FOR FORM BC-1040-EZ LINE 1**

EMPLOYER 1	<i>Check here if for spouse</i> <input type="checkbox"/>	Total wages (W-2, box 1)	EMPLOYER 4	<i>Check here if for spouse</i> <input type="checkbox"/>	Total wages (W-2, box 1)
Employer's name			Employer's name		
Address of actual work station			Address of actual work station		
Dates of 2019 employment	From	To	Dates of 2019 employment	From	To
EMPLOYER 2	<i>Check here if for spouse</i> <input type="checkbox"/>	Total wages (W-2, box 1)	EMPLOYER 5	<i>Check here if for spouse</i> <input type="checkbox"/>	Total wages (W-2, box 1)
Employer's name			Employer's name		
Address of actual work station			Address of actual work station		
Dates of 2019 employment	From	To	Dates of 2019 employment	From	To
EMPLOYER 3	<i>Check here if for spouse</i> <input type="checkbox"/>	Total wages (W-2, box 1)	EMPLOYER 6	<i>Check here if for spouse</i> <input type="checkbox"/>	Total wages (W-2, box 1)
Employer's name			Employer's name		
Address of actual work station			Address of actual work station		
Dates of 2019 employment	From	To	Dates of 2019 employment	From	To

**ADDRESS SCHEDULE**

MARK T, S, B	List all residence (domicile) addresses (include city, state & zip code). Start with address used on last year's return. If the address on page 1 of this return is the same as listed on last year's return, print "Same". If no return filed last year, list reason. <b>Continue</b> listing this year's residence addresses. If address listed on page 1 of this return is in care of another person, enter current residence (domicile) address.	From		To	
		MONTH	DAY	MONTH	DAY

**THIRD PARTY DESIGNEE**

Do you want to allow another person to discuss this return with the Income Tax Department?  Yes  No If yes, complete the following:

Designee's Name \_\_\_\_\_ Phone \_\_\_\_\_ Personal Identification Number (PIN): \_\_\_\_\_

**PLEASE SIGN YOUR RETURN BELOW**

If joint return, both husband and wife must sign.

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the preparer's declaration is based on all information of which he/she has any knowledge.

<b>====&gt;</b> <b>SIGN</b> <b>HERE</b> <b>====&gt;</b>	<b>TAXPAYER'S SIGNATURE</b> _____	<b>Date</b> _____	<b>SIGNATURE OF PREPARER OTHER THAN TAXPAYER</b> _____	<b>Date</b> _____
	Occupation: _____	Phone # _____	Preparer's Address _____	
	<b>SPOUSE'S SIGNATURE</b> _____	<b>Date</b> _____	City, State & Zip _____	
	Occupation _____	Phone # _____	Preparer's Phone # _____	

MAKE CHECK OR MONEY ORDER **PAYABLE TO** : CITY OF BATTLE CREEK  
**MAIL TO** : BATTLE CREEK INCOME TAX DEPARTMENT, P O BOX 1657, BATTLE CREEK, MI 49016-1657

**Attach this sheet and letter from employer to the BC-1040-EZ Form**

**BC-1040-EZ FORM, NONRESIDENT WAGE ALLOCATION**

This schedule to be completed by nonresidents who performed part of their services in Battle Creek and the other part outside of the City of Battle Creek on the same job. (When husband and wife both have income subject to allocation, figure separately.)

	TAXPAYER	SPOUSE
A. Total income subject to allocation from W-2(s)	A <input style="width: 100%;" type="text"/>	A <input style="width: 100%;" type="text"/>
B. Figure percentage of wages earned in Battle Creek		
1. Actual number of days or hours on job for employer	B1 <input style="width: 100%;" type="text"/>	B1 <input style="width: 100%;" type="text"/>
2. Vacation, Holiday, & Sick days or hours included in line 1	B2 <input style="width: 100%;" type="text"/>	B2 <input style="width: 100%;" type="text"/>
3. Actual number of days or hours worked (Line 1 less line 2)	B3 <input style="width: 100%;" type="text"/>	B3 <input style="width: 100%;" type="text"/>
4. Actual number of days or hours worked in Battle Creek* * ATTACH LETTER FROM YOUR EMPLOYER - <b>REQUIRED</b>	B4 <input style="width: 100%;" type="text"/>	B4 <input style="width: 100%;" type="text"/>
5. Percentage of days or hours worked in Battle Creek Line 4 divided by line 3 - extend 3 decimal places; e.g. 88.725%	B5 <input style="width: 100%;" type="text"/>	B5 <input style="width: 100%;" type="text"/>
C. Multiply line A by percentage on line B5	C <input style="width: 100%;" type="text"/>	C <input style="width: 100%;" type="text"/>
D. Add all other W-2 income earned in Battle Creek not allocated	D <input style="width: 100%;" type="text"/>	D <input style="width: 100%;" type="text"/>
E. Total income subject to Battle Creek tax. (Add C and D) Enter on BC-1040-EZ form, line 1	E <input style="width: 100%;" type="text"/>	E <input style="width: 100%;" type="text"/>

**CREDIT FOR TAX PAID TO ANOTHER CITY**

WORKSHEET FOR BC-1040-EZ FORM LINE 22 - **Residents only**

Residents and Part-year residents may claim the credit for tax paid to another city **only on** the portion of income earned while a resident of Battle Creek.

CALCULATION FOR CREDIT Residents Battle Creek only.	COLUMN A BATTLE CREEK RES INCOME	COLUMN B OTHER TAXING CITY
1. IDENTICAL INCOME - TAXABLE IN BOTH CITIES		
2. EXEMPTION AMOUNT PER EACH CITY'S RETURN		
3. TAXABLE INCOME FOR CREDIT Subtract line 2 from line 1 in column A and column B.		
4. EACH CITY'S NONRESIDENT TAX RATE	.005 (1/2%)	
5. Multiply line 3 by line 4 in column A and in column B		
CREDIT ALLOWED Enter the smaller of line 5, Column A or B.		