

Taxpayer's name	Taxpayer's SSN	2020 CITY OF BENTON HARBOR
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MOVING EXPENSE DEDUCTION WORKSHEET - CF-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 4 **Attachment 17**
CF-3903 No deduction is allowed when moving away from the city Revised 06/15/2017

RESIDENT: A resident individual who moved into the city may claim the deduction as claimed on federal Form 3903 if Military.
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 if you meet the federal guidelines.
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 CF-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 CF-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 CF-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 - CF-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 5 **Attachment 18**
Revised 06/15/2017

RESIDENT: Full-year residents claim the entire amount of alimony reported on federal Form 1040. 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) in resident column and/or nonresident portion in nonresident column		.00	.00
2. Enter resident portion of federal alimony paid 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 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 CF-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 CF-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