Taxpayer's name	Taxpayer's SSN	**2020 CITY OF BENTON HARBOR**

EXCLUSIONS AND ADJUSTMENTS TO OTHER INCOME - CF-1040, PAGE 1, LINE 16, COLUMN B

Attachment 13

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

Revised 06/15/2017

	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 CF-1040, page 1, line 16, column B. Part-year residents enter totals on Form CF-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 - CF-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.

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		TAXPAYER		SPOUSE		
		COLUMN A EARNED INCOME TAXABLE BY {CN}	COLUMN B EARNED INCOME NOT TAXABLE BY {CN}	COLUMN C EARNED INCOME TAXABLE BY {CN}	COLUMN D EARNED INCOME NOT TAXABLE BY {CN}	COLUMN E TOTALS
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 CF-1040, page 2, Deductions schedule, line 1) PART-YEAR RESIDENT: See instructions on the right.			.00	