

Taxpayer's name	Taxpayer's SSN	<b>2020 CITY OF BENTON HARBOR</b>
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**EXCLUSIONS AND ADJUSTMENTS TO INCOME FROM RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, TRUSTS, ETC. - CF-1040, PAGE 1, LINE 11, COLUMN B** **Attachment 10**  
Revised 06/15/2017

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; not excludible on Flint and Grand Rapids resident returns.)	.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 CF-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 - CF-1040, PAGE 1, LINE 12, COLUMN B** **Attachment 11**  
Revised 06/15/2017

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 CF-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) - CF-1040, PAGE 1, LINE 13, COLUMN B** **Attachment 12**  
Revised 06/15/2017

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 CF-1040, page 1, line 13, column B)	.00

FARM ALLOCATION FORMULA	COLUMN 1 EVERYWHERE	COLUMN 2 IN CITY	COLUMN 3 PERCENTAGE (Column 2 divided by column 1)
1. Average net book value of real and tangible personal property	.00	.00	
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 CF-1040, line 16, Other income.