



2025 BATTLE CREEK INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS

For use by individual residents,
part-year residents and nonresidents

Form BC-1040

ALL PERSONS HAVING BATTLE CREEK TAXABLE INCOME IN 2025 MUST FILE A RETURN
TAX RETURNS ARE DUE April 30, 2026

MAILING ADDRESSES

Refund, credit forward and no tax due returns: Battle Creek City Income Tax, PO Box 1657, Battle Creek, MI 49016-1657
Tax Due Returns: Battle Creek City Income Tax, PO Box 1657, Battle Creek, MI 49016-1657
Payments: CF-1040 Vouchers, Estimated Vouchers and Extension of Time Vouchers: Battle Creek City Income Tax, PO Box 1657, Battle Creek, MI 49016-1657
Amended & Prior-year Returns: 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 2025 return, you may need to make estimated income tax payments for 2026. 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, for e-file information. Only preparers using city-approved software can file electronic returns. **Tax returns are due April 30, 2026.**

CONTACT US

For assistance find us online at WWW.BATTLECREEKMI.GOV or call (269) 966-3345.
The Battle Creek Income Tax Office is located at City Hall, 10 Division St N, 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 the 1st page of your Federal 1040 & 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.

Taxpayer's name		Taxpayer's SSN		2025 BATTLE CREEK			
WAGES AND EXCLUDABLE WAGES SCHEDULE - BC-1040, PAGE 1, LINE 1, COLUMN B						Attachment 2	
All W-2 forms must be attached to page 1 and a letter from your employer must be included on the return.							
Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 1z) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2. Use this form to calculate excludable (nontaxable) wages included in total wages reported on your federal tax return (Form 1040, line 1z). Excludable wages for each employer are also reported on Form BC-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludable wages is reported on Form BC-1040, page 1, line 1, column B.							
WAGES, ETC.		Employer (or source) 1		Employer (or source) 2		Employer (or source) 3	
1. Employer's ID number (W-2, box b) or source's ID number if available							
2. Employer's name (Form W-2, box c) or source's name							
3. SSN from Form W-2, box a							
4. Enter T for taxpayer or S for spouse							
5. Dates of employment during tax year		From	To	From	To	From	To
6. Mark (X) box if you work at multiple locations in and out of Battle Creek		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there: include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)							
8. Wages, tips, other compensation (Form W-2, box 1)							
9. Wages not included in Form W-2, box 1 (See instructions)							
10. Code for wage type reported on line 9							
NONRESIDENT WAGE ALLOCATION		Employer (or source) 1		Employer (or source) 2		Employer (or source) 3	
For use by nonresidents or part-year residents who worked both in and outside of the Battle Creek for the employer while a nonresident. Part-year residents working both in and out while a nonresident must use the wage allocation to determine wages earned in Battle Creek while a nonresident (use only wages and days worked while a nonresident for computations) Nonresidents working all of their work time for an employer in Battle Creek should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.							
11. Enter actual number of days or hours on job for employer during period (Do not include weekends you didn't work)							
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in & outside Battle Creek							
13. Actual number of days or hours worked (Line 11 less line 12)							
14. Enter actual number of days or hours worked in Battle Creek							
15. Percentage of days or hours worked in Battle Creek (Line 14 divided by line 13, default is 100%; extend 3 places; e.g. 88.725%)		%		%		%	
16. Wages earned in Battle Creek (Total of lines 8 & 9 multiplied by line 15; part-year res use only the portion of wages earned while a nonres)							
EXCLUDABLE WAGES		Employer (or source) 1		Employer (or source) 2		Employer (or source) 3	
17. Enter nonresident excludable wages (Total of lines 8 and 9 less line 16)							
18. Enter resident excludable wages							
19. Enter reason excludable wages reported on lines 17 and/or 18 are not taxable by Battle Creek							
20. Total excludable wages (Line 17 plus line 18; Enter here and on BC-1040, page 2 Excluded Wages schedule)							
21. Total taxable wages (Line 8 plus line 9 less line 20)							
22. Total wages (Add lines 8 and 9 for all employers and other sources; must equal amount reported on Form BC-1040, page 1, line 1, column A; Part-year residents must equal amount reported on Schedule TC, line 1, column A)							
23. Total excludable wages from all employers and other sources (Add line 20 for all columns; enter here and also on Form BC-1040, page 1, line 1, column B; Part-year residents enter here and on Schedule TC, line 1, column B)							
24. Total taxable wages from all employers and other sources (Line 22 less line 23); enter here and also on Form BC-1040, page 1, line 1, column C; part-year residents enter here and allocate on Schedule TC, line 1, between columns C and D)							

FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.

Taxpayer's name		Taxpayer's SSN	2025 BATTLE CREEK	
EXCLUDABLE INTEREST INCOME - BC-1040, PAGE 1, LINE 2, COLUMN B				Attachment 3
Nonbusiness interest income of a nonresident individual is totally excluded				
1. Interest from federal obligations				.00
2. Interest from Subchapter S corporations (Attach Schedule K-1)				.00
3. Other excludable interest income (Attach detailed explanation)				.00
4. Excludable interest income (Add lines 1, 2 and 3; enter total here and on page 1, line 2, column B; part-year residents see line 5)				.00
5. Part-year residents enter total from line 4 plus total interest received while a nonresident on Schedule TC, line 2, column B (Lines 1, 2 and 3 should report only interest received while a resident)				

EXCLUDABLE DIVIDEND INCOME - BC-1040, PAGE 1, LINE 3, COLUMN B				Attachment 4
Dividend income of a nonresident individual is totally excluded				
1. Dividends from federal obligations				.00
2. Dividends from Subchapter S corporations (Attach Schedule K-1)				.00
3. Other excludable dividend income (Attach detailed explanation)				.00
4. Excludable dividend income (Add lines 1, 2 and 3; enter total here and on page 1, line 3, column B; part-year residents see line 5)				.00
5. Part-year residents enter total from line 4 plus total dividends received while a nonresident on Schedule TC, line 3, col. B (Lines 1, 2 and 3 should report only dividends received while a resident)				

EXCLUSIONS AND ADJUSTMENTS TO BUSINESS INCOME OR (LOSS) - BC-1040, PAGE1, LINE 4, COLUMN B			Attachment 5
Nonresidents and part-year residents use this schedule to compute excludable business income reported on federal Schedule C that is from business activity outside of Battle Creek while a nonresident Attach a copy of each Federal Schedule C. Attach a separate Business Allocation Formula calculation for each separate federal Schedule C if allocating income of a business. 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 Line 16, Other income.			
BUSINESS INCOME		BUSINESS #1	BUSINESS #2
1. Net profit (or loss) from business or profession		.00	.00
2. Business allocation percentage (For each separate business compute the business allocation percentage using the Business allocation Formula below and enter it here)		%	%
3. Allocated net profit (loss) (For each column, multiply line 1 by line 2)		.00	.00
4. Excludable net profit (loss) (For each column, subtract line 3 from line 1)		.00	.00
5. Total excludable net profit (loss) (Add amounts on line 4 of each column; enter here and on Form BC-1040, page 1, line 4, column B, or for part-year residents, on Schedule TC, line 4, column B)			.00

BUSINESS #1 DBA:			
BUSINESS ALLOCATION FORMULA WORKSHEET	COLUMN 1 EVERYWHERE	COLUMN 2 IN BATTLE CREEK	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)			%

BUSINESS #2 DBA:			
BUSINESS ALLOCATION FORMULA WORKSHEET	COLUMN 1 EVERYWHERE	COLUMN 2 IN BATTLE CREEK	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)			%

Taxpayer's name		Taxpayer's SSN	2025 BATTLE CREEK	
EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAIN OR (LOSS) - BC-1040, PAGE 1, LINE 5, COLUMN B				Attachment 6
Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to capital gains or (losses)		RESIDENT COLUMN	NONRESIDENT COLUMN	
1. Capital gain or (loss) on property located outside of Battle Creek		NOT EXCLUDABLE	.00	
2. Capital gain or (loss) on securities issued by U.S. Government		.00	EXCLUDABLE ON LINE 1	
3. Portion of capital gain or (loss) from property owned prior to Ordinance inception (For residents on all such property; for nonresidents only on property located in Battle Creek) (Attach a schedule that identifies and shows the calculation for each)		.00	.00	
4. Capital gain or (loss) from Sub. S corporations (See instructions; attach schedule.)		.00	.00	
5. Adjustment for capital loss carryover from period prior to residency (A resident is not allowed to claim a capital loss carryover from property sold prior to their date of residency)		.00	NO ADJUSTMENT ALLOWED	
6. Adjustment for difference between federal and Battle Creek capital loss carryover from prior year (The Battle Creek's capital loss carryover is usually different from the amount reported on federal return; an adjustment must be made for this difference)		.00	.00	
7. Adjustment to limit capital loss to \$3,000 for tax year		.00	.00	
8. Total exclusions and adjustments to capital gains or (losses) (Enter total here and on Form BC-1040, page 1, line 5, column B, or for part-year residents, enter on Schedule TC, line 5, column B)		.00	.00	
Attach copy of federal Schedule D and all supporting schedules to return. Deferred gains from sales of property located in Battle Creek or property sold while a resident of Battle Creek are taxable when reported on federal return.				

EXCLUSIONS AND ADJUSTMENTS TO OTHER GAINS OR (LOSSES) - BC-1040, PAGE 1, LINE 6, COLUMN B				Attachment 7
Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to other gains or (losses)		RESIDENT COLUMN	NONRESIDENT COLUMN	
1. Other gains or (losses) on property located outside of Battle Creek		NOT EXCLUDABLE	.00	
2. Portion of other gains or (losses) from property owned prior to effective date of tax for Battle Creek (For residents on all such property; for nonresidents only on property located in Battle Creek) (Attach a schedule that identifies and shows the calculation for each)		.00	.00	
3. Other gains or (losses) from Subchapter S corporations (See instructions)		.00	.00	
4. Total excludable other gains and losses (Enter total here and on Form BC-1040, page 1, line 6, column B, or for part-year residents, enter on Schedule TC, line 6, column B)		.00	.00	
Deferred gains from sales of property located in Battle Creek or property sold while a resident of Battle Creek are taxable when reported on federal return. Attach a copy of federal Form 4797 and all supporting schedules to return to explain				

EXCLUSIONS AND ADJUSTMENTS TO IRA DISTRIBUTIONS - BC-1040, PAGE 1, LINE 7, COLUMN B					Attachment 8
List all IRA distributions reported as taxable on federal return					
Enter T for taxpayer or S for spouse	Payer's Federal ID Number	Payer's name	Federally taxable IRA distributions	Distribution Code (Form 1099-R, box 7)	Excludable IRA distributions
1.			.00		.00
2.			.00		.00
3.			.00		.00
4.			.00		.00
5. Total federally taxable IRA distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form BC-1040, page 1, line 7, column A)			.00		
6. Total excludable IRA distributions (Add lines above for this column; enter here and on Form BC-1040 (for part-year residents, Schedule TC), page 1, line 7, col. B)					.00

EXCLUSIONS AND ADJUSTMENTS TO PENSIONS AND ANNUITIES - BC-1040, PAGE 1, LINE 8, COLUMN B							Attachment 9
List all pension distributions reported as taxable on federal return							
Enter T for taxpayer or S for spouse	Payer's Federal ID Number	Payer's name	Kind of pension distribution (employer's pension plan, 401k plan, 457 plan, etc.)	Federally taxable pension distributions	Distribution Code (Form 1099-R, box 7)	Excludable pension distributions	
1.				.00		.00	
2.				.00		.00	
3.				.00		.00	
4.				.00		.00	
5. Total federally taxable pension distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form BC-1040, page 1, line , column A)				.00			
6. Total excludable pension distributions (Add lines above for this column; enter here and also on Form BC-1040 (for part-year residents, Schedule TC), page 1, line 8, column B)						.00	

Taxpayer's name		Taxpayer's SSN	2025 BATTLE CREEK	
EXCLUSIONS AND ADJUSTMENTS TO INCOME FROM RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, TRUSTS, ETC. - BC-1040, PAGE 1, LINE 9 & 10, COLUMN B				Attachment 10
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 Battle Creek		NOT EXCLUDABLE ON RESIDENT RETURN	.00	
2. Royalties		NOT EXCLUDABLE ON RESIDENT RETURN	.00	
3. Partnership income (loss) from partnership business activity outside Battle Creek		NOT EXCLUDABLE ON RESIDENT RETURN	.00	
4. Subchapter S corporation income (loss) (See instructions)		.00	.00	
5. Estate or trust income or loss (Enter the total amount from federal Schedule E, line 37)		NOT EXCLUDABLE 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 EXCLUDABLE ON RESIDENT RETURN	.00	
7. Total adjustments to income from rental real estate, royalties, partnerships, trusts, etc. (Enter here and on Form BC-1040, page 1, line 9 or 10, column B, or for part-year residents enter total of res and nonres columns on Schedule TC, line 9 or 10, 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 - BC-1040, PAGE 2, SCHEDULE A - OTHER INCOME, LINE 2, COLUMN B			Attachment 11
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 BC-1040, page 2, line 2, column B, or for part-year residents enter on Schedule TC, line 10, 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 Schedule 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) - BC-1040, PAGE 2, LINE 3, COLUMN B			Attachment 12
Nonresidents use this schedule to exclude farm income from outside Battle Creek			
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. Excludable net profit (or loss) (subtract line 3 from line 1; enter here and on Form BC-1040, page 2 Schedule A - Other Income, line 3, 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 BC-1040, page 2 Schedule A - Other Income, line 5.			

Taxpayer's name		Taxpayer's SSN		2025 BATTLE CREEK	
EXCLUSIONS AND ADJUSTMENTS TO OTHER INCOME - BC-1040, PAGE 2, LINE 5, COLUMN B					Attachment 13
Residents and nonresidents use this schedule to report exclusions and adjustments to other income					
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 BC-1040, page 2, Schedule A - Other Income, line 5, column B. Part-year residents enter totals on Schedule TC, line 11, column B)			.00	.00	
Attach an explanation of and calculation for any reported federal and Battle Creek 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 - BC-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 Battle Creek 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 Battle Creek IRA deduction must attach this completed worksheet to their Battle Creek return.					
	TAXPAYER		SPOUSE		
	COLUMN A EARNED INCOME TAXABLE BY BATTLE CREEK	COLUMN B EARNED INCOME NOT TAXABLE BY BATTLE CREEK	COLUMN C EARNED INCOME TAXABLE BY BATTLE CREEK	COLUMN D EARNED INCOME NOT TAXABLE BY BATTLE CREEK	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 Battle Creek is to the individual's total earned income	%		%	Divide individual's earned income taxable by Battle Creek (line 1, column A) by individual's total earned income (the sum of line 1, column A plus column B).	
4. Battle Creek IRA deduction based upon individual's earned income	.00		.00	Taxpayer's or spouse's federal IRA deduction (line 2a) multiplied by Battle Creek earned income percentage (line 3).	
5. Amount individual's fed. IRA ded. exceeds individual's earned income taxable to BC	.00		.00	Taxpayer's or spouse's federal IRA deduction (line 2a) less the individual's earned income taxable by Battle Creek (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 Battle Creek (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 Battle Creek (line 1 of taxpayer's column A) less taxpayer's federal IRA deduction (line 2a of taxpayer's column A).	
7. Battle Creek 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 Battle Creek earned income percentage (line 6), else enter zero.	
8. Battle Creek's IRA deduction	.00		.00	Add individual's (taxpayer or spouse) Battle Creek IRA deduction based upon their own Battle Creek earned income (line 4) and their Battle Creek 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 Battle Creek 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 Battle Creek 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 Battle Creek IRA deduction in column C; enter the nonresident Battle Creek 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 D.	
10. NONRESIDENT: total Battle Creek nonresident IRA deduction (Enter total of the taxpayer's (line 8, column A) and spouse's (line 8, column C) Battle Creek IRA deduction here and on Form BC-1040, page 2, Deductions schedule, line 1) PART-YEAR RESIDENT: See instruction on the right.			.00		

Taxpayer's name		Taxpayer's SSN		2025 BATTLE CREEK		
SELF-EMPLOYED, SEP, SIMPLE AND QUALIFIED PLANS DEDUCTION WORKSHEET - BC-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 2						Attachment 15
<p>RESIDENT: No schedule required; a full year resident deducts amount reported on federal Form 1040, Schedule 1, line 20.</p> <p>NONRESIDENT: Nonresidents use the nonresident deduction column of this worksheet to calculate their deduction. A nonresident is required to attach a copy of this deduction schedule to their Battle Creek return.</p> <p>PART-YEAR RESIDENT: Part-year residents use a separate line to report the amount of deduction by related source of income as a resident or while a nonresident and indicate resident (R) or nonresident(N) relationship in front of the deduction by related source of income. The resident portion of the deduction is 100% of the related deduction. The nonresident deduction is related to the income earned in Battle Creek while a nonresident and is computed by entering the percentage the related income is taxable in the Percentage Related Income Is Taxable column and entering the product of multiplying the related deduction times the percentage and entering it in the Nonresident Deduction column.</p>						
RELATED SOURCE OF INCOME	FEIN (OR SSN) OF RELATED SOURCE OF INCOME	R OR N	FEDERAL DEDUCTION BY RELATED SOURCE OF INCOME	PERCENTAGE RELATED INCOME IS TAXABLE	RESIDENT DEDUCTION FOR A PART-YEAR RESIDENT	NONRESIDENT DEDUCTION
1.			.00	%	.00	.00
2.			.00	%	.00	.00
3.			.00	%	.00	.00
4.			.00	%	.00	.00
5. Add lines 1 through 4 of each dollar column (Federal Deduction column should total amount reported on federal Form 1040, Schedule 1, line 20)			.00		.00	.00
<p>6. Nonresidents enter total from nonresident deduction column on Form BC-1040, page 2, Deductions schedule, line 2. Part-year residents enter total from the part-year resident column on Schedule TC, Deductions schedule, line 2, column C and enter total from the nonresident deduction column on Schedule TC, Deductions schedule, line 2, column D</p>						

EMPLOYEE BUSINESS EXPENSE DEDUCTION WORKSHEET - BC-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 3 FORM BC-2106						Attachment 16
	Column 1 As reported on federal Form 2106	Column 2 Employer 1	Column 3 Employer 2	Column 4 Employer 3	Column 5 Employer 4	
1. Employer's identification number (FEIN)						
2. Occupation (List for each employer)						
3. Vehicle expenses	.00	.00	.00	.00	.00	
4. Parking, fees, tolls and local transportation, including train, bus, etc. (Commuting expenses are not deductible)	.00	.00	.00	.00	.00	
5. Travel expenses while away from home overnight, including lodging, airfare, car rental, etc. Do not include meals and entertainment	.00	.00	.00	.00	.00	
6. Were you an outside salesperson? (Answer yes or no in the column for each employer, see definition of outside salesperson below)						
7. Business expenses not included on lines 3, 4 or 5. Do not include meals and entertainment (Enter these expenses only if an outside salesperson; see instructions below)	.00	.00	.00	.00	.00	
8. Meals (See meal expenses instruction below)	.00	.00	.00	.00	.00	
9. Total business expenses (Add lines 3, 4, 5, 7 and 8)	.00	.00	.00	.00	.00	
10. Enter reimbursements received from your employer for expenses included in line 9 that were not reported to you in box 1 of Form W-2	.00	.00	.00	.00	.00	
11. Business expense deduction (Line 9 less line 10)		.00	.00	.00	.00	
12. Percentage deductible (Same percentage related wages are taxable)		%	%	%	%	
13. Allowable business expense deduction (Line 11 times line 12)		.00	.00	.00	.00	
14. Total business expense deduction (Enter the total of line 13, columns 2 through 5 here and also on Form BC-1040, page 2, Deductions schedule, line 3)					.00	
<p>Form 2106 requirements: The changes made at the federal level do not apply to the City for the 2106. In order to show proof of these expenses, a detailed list may be required. Contact the City to determine what is required as proof.</p> <p>Outside salesperson: An "outside salesperson" is one who solicits business while working away from the employer's place of business as a full-time salesperson. If the individual is required to spend a stated period of time selling at the employer's place of business as part of their job, the individual is not an outside salesperson. If the individual only performs incidental activities there, such as writing up and handing in orders, the individual qualifies for the expense deduction. A salesperson whose principal activity is service and delivery is not an "outside salesperson." An inside salesperson who makes incidental outside calls and sales is not an "outside salesperson."</p> <p>Line 7 instructions: Business expenses reported on line 4 of federal Form 2106 are allowed as an expense on the Battle Creek's return only when the individual employee qualifies as an outside salesperson when the expenses were incurred.</p> <p>Meal expenses: Under the Uniform City Income Tax Ordinance meal expenses are allowed only when incurred while away from home. No deduction is allowed for entertainment unless incurred by an outside salesperson.</p>						

Taxpayer's name		Taxpayer's SSN		2025 BATTLE CREEK			
MOVING EXPENSE DEDUCTION WORKSHEET - BC-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 4							Attachment 17
BC-3903 No deduction is allowed when moving away from Battle Creek							
<p>RESIDENT: A resident individual who moved into the Battle Creek may claim the deduction as claimed on federal Form 3903.</p> <p>NONRESIDENT: A nonresident individual who moved into the area of Battle Creek 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 Battle Creek.</p> <p>PART-YEAR RESIDENT: An individual who moved to the area of Battle Creek and was temporarily a nonresident working in Battle Creek 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 Battle Creek.</p>							
1. Cost of transportation and storage of household goods and personal effects (See instructions for federal Form 3903)				1.	.00		
2. 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.)				2.	.00		
3. Add lines 1 and 2				3.	.00		
4. Enter the amount your employer paid you for the expenses listed on lines 1 and 2 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)				4.	.00		
5.	Is line 3 more than line 4?	No You cannot deduct your moving expenses. (If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form BC-1040, page 1, line 1, column A and report exclusion of this income on the excluded wages schedule)			5a.	.00	
		Yes Subtract line 4 from line 3			5b.	.00	
6. Enter percentage of income earned as a resident after moving into area				6.	%		
7. Enter percentage of income earned as a nonresident in Battle Creek after moving into area				7.	%		
8. Multiply line 5b by the percentage on line 6 (Moving expense deduction allowed while a resident; enter here and on Form BC-1040, page 2, Deductions schedule, line 4)				8.	.00		
9. Multiply line 5b by the percentage on line 7 (Moving expense deduction allowed while a nonresident; enter here and on Form BC-1040, page 2, Deductions schedule, line 4) (If a part-year resident, add amounts on lines 8 and 9 and enter on Schedule TC, Deductions schedule, line 4)				9.	.00		

ALIMONY PAID DEDUCTION WORKSHEET - BC-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 5			Attachment 18
<p>RESIDENT: Full-year residents claim the entire amount of alimony reported on federal Form 1040, Schedule 1, line 31a. A full-year resident is not required to attach this deduction schedule to their Battle Creek income tax return.</p> <p>NONRESIDENT: Nonresidents use the nonresident column of this worksheet to calculate their Battle Creek alimony deduction.</p> <p>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 Battle Creek income while a nonresident ignores the nonresident column of this form.</p>			
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 (federal Form 1040, line 11) in resident column and/or nonresident portion in nonresident column		.00	.00
2. Enter resident portion of federal alimony paid (federal Form 1040 Schedule 1, line 19a) 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 Battle Creek 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 Battle Creek (Form BC-1040, page 1, line 18) in resident column and/or nonresident portion in nonresident column. Part-year residents enter total income for Battle Creek 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 Battle Creek other than alimony deduction (Add lines 1, 2, 3, 4 & 6 on Form BC-1040, page 2, Deductions schedule) in resident column and/or nonresident portion in nonresident column		.00	.00
6. Taxable income for Battle Creek 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 BC-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

Taxpayer's name	Taxpayer's SSN	2025 BATTLE CREEK	
RENAISSANCE ZONE DEDUCTION, SCH RZ - FORM BC-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 6			Attachment 19
FOR USE BY A RESIDENT DOMICILED IN A RENAISSANCE ZONE, AN INDIVIDUAL WITH INCOME FROM RENTAL REAL ESTATE LOCATED IN A RENAISSANCE ZONE OR AN INDIVIDUAL PROPRIETORSHIP, PROFESSION OR PARTNERSHIP LOCATED AND CONDUCTING BUSINESS IN A RENAISSANCE ZONE TO COMPUTE THE RENAISSANCE ZONE DEDUCTION			
DISQUALIFICATION CRITERIA			
AN INDIVIDUAL IS NOT QUALIFIED TO CLAIM THE RENAISSANCE ZONE DEDUCTION IF ANY OF THE FOLLOWING TAXES ARE DELINQUENT:			
City Income Tax	Personal Property Tax	Commercial Facilities Tax (GRT)	City (Detroit) Utilities Users Tax
Michigan Income Tax	Michigan Single Business Tax	Enterprise Zone Tax Neighborhood	Technology Park Development Tax
General Property Tax	Industrial Facilities Tax (IFT)	Enterprise Zone Tax	Commercial Forest Tax
DEDUCTION ALLOWANCE FACTOR			
The Renaissance Zone deduction is phased out during the final three years of a Renaissance Zone's designation. The Deduction Allowance Factor is: 75% for the tax year that is 2 years before the final year of designation ; 50% for the tax year immediately preceding the final year of designation; 25% for the final year of designation; and 100% for all other years of designation. The Renaissance Zone designation will expire on December 30, 2024.			
RESIDENT DOMICILED IN A RENAISSANCE ZONE			
Complete this section if you were a resident of Battle Creek domiciled in a Renaissance Zone A 183 day residence requirement must be completed before qualifying to claim the Renaissance Zone Deduction			
1. Address of domicile in Renaissance Zone			
2. Date domicile established at this residence		If domicile is continuous for at least 183 days, taxpayer is qualified on this date.	
3. Dates of domicile this year: Starting date	Ending date	Total number of days	Days
4. Percentage of year as a qualified resident of a Renaissance Zone (Line 3 divided by 365)		4.	%
5. Gross income from Form BC-1040, page 1, line 18, column C		5.	.00
6. Capital gains reported on Form BC-1040, page 1, line 7, column C		6.	.00
7. Lottery winnings included in income reported on Form BC-1040, page 1, lines 1 or 16, column C		7.	.00
8. Total deductions related to income included in line 5 (Add amounts reported on BC-1040, pg. 2, Deductions Sch., Lines 1 - 5)		8.	.00
9. Base income for Renaissance Zone deduction (Line 5 less lines 6, 7 and 8)		9.	.00
10. Total qualified ordinary income (Line 9 multiplied by line 4)		10.	.00
11. Portion of capital gains from sale or exchange of property occurring after qualification date		11.	.00
12. Lottery winnings from an instant lottery game or an online game won after becoming a qualified taxpayer		12.	.00
13. Renaissance Zone deduction base (Add lines 10, 11 and 12)		13.	.00
14. Enter Deduction Allowance Factor on line 14a, 100%, 75%, 50% or 25%; multiply line 13 by 14a; enter deduction on line 14b and on Form BC-1040, page 2, Deduction schedule, line 6)		14a.	14b.
		%	.00
OTHER INDIVIDUALS WITH INCOME FROM RENTAL REAL ESTATE, BUSINESS, PROFESSION OR PARTNERSHIP LOCATED AND DOING BUSINESS IN A RENAISSANCE ZONE			
Complete this section if you are a resident or nonresident individual with income from rental real estate, a business, profession or partnership with business activity in a Renaissance Zone			
15. Business name (D.B.A.) and address of each location in a Renaissance Zone		RESIDENT COLUMN	NONRESIDENT COLUMN
16. Business and farming income reported on Form BC-1040, page 1, line 6 or 13, column C		16.	.00
17. Net operating loss deduction claimed on Form BC-1040, page 1, line 16, column C		17.	.00
18. Retirement plan deduction claimed on Form BC-1040, page 2, Deductions schedule, line 2, related to income reported online 17, column C		18.	.00
19. Base for Renaissance Zone deduction (Line 16 less lines 17 and 18)		19.	.00
20. Renaissance Zone Apportionment Percentage	COLUMN 1: IN BATTLE CREEK	COLUMN 2: IN REN. ZONE	COLUMN 3 PERCENTAGE (COLUMN 2 DIVIDED BY COLUMN 1)
20a. Average net book value of real & personal property	.00	.00	
20b. Gross rents paid on real property multiplied by 8	.00	.00	
20c. Total property (Add line 20a and 20b)	.00	.00	%
20d. Total wages, salaries and other compensation	.00	.00	%
20e. Total percentages (Add column 3, line 20c and 20d)			%
20f. Renaissance Zone deduction percentage (Line 20e divided by 2)	20a.	%	%
21. Renaissance Zone deduction for business (Line 19 multiplied by line 20f)	21.	.00	.00
22. Renaissance Zone deduction from partnership return; enter Partnership FEIN on line 22a and deduction amount on line 21b	22a.	22b.	.00
23. Address of each parcel of rental real estate located in a Renaissance Zone			
24. Income from rental real estate located within a Renaissance Zone	24.	.00	.00
25. Renaissance Zone deduction base (Add lines 21, 22b and 24)	25.	.00	.00
26. Enter Deduction Allowance Factor on line 26a, 100%, 75%, 50% or 25%; multiply line 25 by 26a; enter result on line 26b and on BC-1040, page 2, Deduction schedule, line 6)	26a.	%	26b.
		.00	.00

Taxpayer's name		Taxpayer's SSN		2025 BATTLE CREEK			
OTHER TAX PAYMENTS: BC-1040, PAGE 1, LINE 24b, PAYMENTS AND CREDITS (ESTIMATED TAX PAYMENTS, EXTENSION PAYMENTS, CREDIT FORWARD AND TAX PAID BY A PARTNERSHIP)							Attachment 20
OTHER TAX PAYMENTS						OTHER TAX PAYMENTS	
1. Estimated tax payments						.00	
2. Tax paid with an extension						.00	
3. Credit forward from last tax year						.00	
4. Tax paid by a partnership	Partnership FEIN		Partnership name		.00		
5. Tax paid by a partnership	Partnership FEIN		Partnership name		.00		
6. Tax paid by a partnership	Partnership FEIN		Partnership name		.00		
7. Tax paid by a partnership	Partnership FEIN		Partnership name		.00		
8. Total credit for estimated tax, extension and partnership tax payments and credit forward (Add lines 1 through 7; enter here and on BC-1040, Page1, Payments and Credits schedule, line 19b)						.00	

CREDIT FOR TAX PAID TO ANOTHER CITY - BC-1040, PAGE 1, PAYMENTS AND CREDITS SCHEDULE, LINE 24c				Attachment 21
Credit for tax paid to another Michigan city may be claimed by a resident who paid tax on the same income to another Michigan city. Part-year residents may claim the credit for tax paid to another Michigan city based on income as a resident that is also taxable by another Michigan city.				
	Other City's Name			Tax Credit
1. Tax paid to another Michigan city				.00
2. Tax paid to another Michigan city				.00
3. Total credit for tax paid to another Michigan city (Add lines 1 and 2; enter here and on BC-1040, page 1, Payments and Credits schedule, line 19c)				.00
CALCULATION OF CREDIT FOR TAX PAID TO ANOTHER MICHIGAN CITY Use a separate calculation worksheet for each city		(Residents only)		
		Resident City Battle Creek	Other City	
1. Income taxable in the nonresident city that is also taxable in Battle Creek (Same amount for both cities)		.00	.00	
2. Exemptions amount per city's return		.00	.00	
3. Taxable income for credit		.00	.00	
4. Tax for credit purposes at each city's nonresident tax rate		.00	.00	
5. Credit allowed for tax paid to another city (Enter the smaller of Battle Creek or other city's tax from line 4)			.00	
CALCULATION OF CREDIT FOR TAX PAID TO ANOTHER MICHIGAN CITY Use a separate calculation worksheet for each city		(Residents only)		
		Resident City Battle Creek	Other City	
1. Income taxable in the nonresident city that is also taxable in Battle Creek (Same amount for both cities)		.00	.00	
2. Exemptions amount per city's return		.00	.00	
3. Taxable income for credit		.00	.00	
4. Tax for credit purposes at each city's nonresident tax rate		.00	.00	
5. Credit allowed for tax paid to another city (Enter the smaller of Battle Creek or other city's tax from line 4)			.00	

Taxpayer's name

Taxpayer's SSN

2025 BATTLE CREEK

SUPPORTING NOTES AND STATEMENTS

Attachment 22

Power of Attorney Authorization

Issued under Authority of the Uniform City Income Tax Ordinance (MCL 141.601 et seq.) Filing is voluntary. Complete this form if you wish to appoint someone to represent you to the Income Tax Department on income tax matters, or if you wish to revoke or change your current power of attorney authorization. Read the instructions on page 2 before completing this form.

PART 1: TAXPAYER INFORMATION																			
Taxpayer's (first name, initial, last name or business name)			Taxpayer SSN/FEIN																
If joint return spouse's first name, initial, last name			Spouse SSN																
Current address (number and street)		Apt./Ste. no.	If a business, enter DBA, trade or assumed name																
Address line 2		Telephone number	Fax number																
City, town or post office	State	Zip code	E-mail address																
Foreign country name, province/county, postal code																			
PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES																			
Representative's name		Contact's name (if applicable)	Contact's name (if applicable)																
Firm name		E-mail address	E-mail address																
Address (number and street)		Apt./Ste. no.	Telephone number	Telephone number															
Address line 2		Fax number	Fax number																
City, town or post office	State	Zip code	Beginning authorization date (MM/DD/YY)	Ending authorization date (MM/DD/YY)*															
Foreign country name, province/county, postal code																			
PART 3: TYPE OF AUTHORIZATION																			
<p>GENERAL AUTHORIZATION Authorizes my representative to: (1) inspect or receive confidential information; (2) represent me and make oral or written presentations of fact and argument; (3) sign returns; (4) enter into agreements; (5) receive mail including forms, billings and payment notices. This authorization applies to all tax matters for all years or periods.</p> <p><input type="checkbox"/> LIMITED AUTHORIZATION Select the type of authorization by checking the appropriate boxes.</p> <table style="width: 100%;"> <tr> <td style="width: 60%;">1. Inspect or receive confidential information</td> <td style="width: 10%; text-align: center;">All Tax Matters</td> <td style="width: 10%; text-align: center;">Only as Specified Below</td> </tr> <tr> <td>2. Represent me and make oral or written presentations of fact and argument</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>3. Sign returns</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>4. Enter into agreements</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>5. Receive mail (includes forms, billings and payment notices)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>					1. Inspect or receive confidential information	All Tax Matters	Only as Specified Below	2. Represent me and make oral or written presentations of fact and argument	<input type="checkbox"/>	<input type="checkbox"/>	3. Sign returns	<input type="checkbox"/>	<input type="checkbox"/>	4. Enter into agreements	<input type="checkbox"/>	<input type="checkbox"/>	5. Receive mail (includes forms, billings and payment notices)	<input type="checkbox"/>	<input type="checkbox"/>
1. Inspect or receive confidential information	All Tax Matters	Only as Specified Below																	
2. Represent me and make oral or written presentations of fact and argument	<input type="checkbox"/>	<input type="checkbox"/>																	
3. Sign returns	<input type="checkbox"/>	<input type="checkbox"/>																	
4. Enter into agreements	<input type="checkbox"/>	<input type="checkbox"/>																	
5. Receive mail (includes forms, billings and payment notices)	<input type="checkbox"/>	<input type="checkbox"/>																	
Type of Income Tax		Tax Form or Assessment Number		Tax Year(s) or Period(s)															
PART 4: CHANGE IN POWER OF ATTORNEY REPRESENTATION OR REVOCATION																			
<p><input type="checkbox"/> CHANGE IN POWER OF ATTORNEY REPRESENTATION: This form replaces all earlier powers of attorney, except those attached, on file for the same tax matters and years or periods covered by this Power of Attorney</p> <p><input type="checkbox"/> REVOKE PREVIOUS AUTHORIZATION: I revoke all Powers of Attorney submitted and will represent myself in all tax matters. Attach copies of all Powers of Attorney that remain in effect concurrent with this new authorization.</p>																			
PART 5: TAXPAYER SIGNATURE(S)																			
If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney.																			
Signature		Name or title typed or printed		Date															
Spouse's signature		Name or title typed or printed		Date															

* If no Ending Authorization date is provided, the above-named representative will be authorized to represent you until you notify the Income Tax Department in writing that this Power of Attorney is revoked.