

Taxpayer's name	Taxpayer's SSN	2019 EAST LANSING	
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SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - EL-1040, PAGE 1, LINES 23a AND 23b Attachment 1

A part-year resident is required to complete and attach this schedule to the city return:

1. Box A to report dates of residency of the taxpayer and spouse during the tax year
2. Box B to report the former address of the taxpayer and spouse
3. Column A to report all income from their federal income tax return
4. Column B to report all income taxable on their federal return that is not taxable to the city
5. Column C to report income taxable as a resident and compute tax due on this income at the resident tax rate
6. Column D to report income taxable as a nonresident and compute tax due on this income at the nonresident tax rate

A. PART-YEAR RESIDENCY PERIOD		From	To	B. PART-YEAR RESIDENT'S FORMER ADDRESS	
Taxpayer				Taxpayer	
Spouse				Spouse	

INCOME	Column A Federal Return Data		Column B Exclusions and Adjustments	Column C Taxable Resident Income	Column D Taxable Nonresident Income
	1. Wages, salaries, tips, etc. (Attach Form(s) W-2)	1			
2. Taxable interest	2				NOT TAXABLE
3. Ordinary dividends	3				NOT TAXABLE
4. Taxable refunds, credits or offsets	4			NOT APPLICABLE	NOT TAXABLE
5. Alimony received	5				
6. Business income or (loss) (Att. copy of fed. Sch. C)	6				
7. Capital gain or (loss) (Att. copy of Sch. D)	7a	Mark if Sch. D not required	7b		
8. Other gains or (losses) (Att. copy of Form 4797)	8				
9. Taxable IRA distributions	9				
10. Taxable pensions and annuities (Att. Form 1099-R)	10				
11. Rental real estate, royalties, partnerships, S corps., trusts, etc. (Attach copy of fed. Sch. E)	11				
12. Subchapter S corporation distributions (Attach copy of federal. Schedule K-1)	12	NOT APPLICABLE			
13. Farm income or (loss) (Att. copy of fed. Sch. F)	13				
14. Unemployment compensation	14			NOT APPLICABLE	NOT TAXABLE
15. Social security benefits	15			NOT APPLICABLE	NOT TAXABLE
16. Other income (Att. statement listing type and amt)	16				
17. Total additions (Add lines 2 through 16)	17				
18. Total income (Add lines 1 through 16)	18				

DEDUCTIONS SCHEDULE See instructions. Deductions must be allocated on the same basis as related income.

1. IRA deduction (Attach copy of Schedule 1 of federal return & evidence of payment)	1				
2. Self-employed SEP, SIMPLE and qualified plans (Attach copy of Schedule 1 of fed. return)	2				
3. Employee business expenses (Attached EL-2106 and detailed list)	3				
4. Moving expenses (Into city area only) (Attach copy of federal Form 3903)	4				
5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT. (Att. copy of page 1 of fed. return)	5				
6. Renaissance Zone deduction (Att. Sch. RZ)	6				
19. Total deductions (Add lines 1 through 6)	19				
20a. Total income after deductions (Subtract line 19 from line 18)	20a				
20b. Losses transferred between columns C and D (If line 20a is a loss in either column C or D, see instructions)	20b				
20c. Total income after adjustment (Line 20a less line 20b)	20c				
21. Exemptions (Enter the number of exemptions from Form EL-1040, page 2, box 1h, on line 21a and multiply by the value of an exemption, and enter on line 21b) (If the amount on line 21b exceeds the amount of resident income on line 20c, enter unused portion (line 20b less line 20c) on line 21c)	21a		21b	21c	
22a. Total income subject to tax as a resident (Subtract line 21b from line 20c; if zero or less, enter zero)	22a				
22b. Total income subject to tax as a nonresident (Subtract line 21c from line 20c; if zero or less, enter zero)	22b				
23a. Tax at resident rate (MULTIPLY LINE 22a BY 1% (0.01))	23a				
23b. Tax at nonresident rate (MULTIPLY LINE 22b BY 0.5% (0.005))	23b				
23c. Total tax (Add lines 23a and 23b) (ENTER HERE AND ON FORM EL-1040, PAGE 1, LINE 23b, AND PLACE A MARK (X) IN BOX 23a OF FORM EL-1040)	23c				