

<table border="1"> <tr> <td>Taxpayer's name</td> <td>Taxpayer's SSN</td> <td>2023 GRAND RAPIDS</td> </tr> </table>	Taxpayer's name	Taxpayer's SSN	2023 GRAND RAPIDS
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RENAISSANCE ZONE DEDUCTION, SCH RZ - FORM CF-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				Revised 06/15/2017
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 (CFT)	City (Detroit) Utilities Users Tax	
Michigan Income Tax	Michigan Single Business Tax	Enterprise Zone Tax	Technology Park Development Tax	
General Property Tax	Industrial Facilities Tax (IFT)	Neighborhood 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.

RESIDENT DOMICILED IN A RENAISSANCE ZONE
 Complete this section if you were a resident of the city 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	
4. Percentage of year as a qualified resident of a Renaissance Zone (Line 3 divided by 365)				4	%
5. Gross income from Form CF-1040, page 1, line 18, column C				5	.00
6. Capital gains reported on Form CF-1040, page 1, line 7, column C				6	.00
7. Lottery winnings included in income reported on Form CF-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 CF-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 CF-1040, page 2, Deduction schedule, line 6.)	14a	%	14b		

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 CF-1040, page 1, line 6 or 13, column C	16	.00	
17. Net operating loss deduction claimed on Form CF-1040, page 1, line 16, column C	17	.00	
18. Retirement plan deduction claimed on Form CF-1040, page 2, Deductions schedule, line 2, related to income reported on line 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 CITY	COLUMN 2 IN REN. ZONE	COLUMN 3 PERCENTAGE
20a. Average net book value of real & personal property			(Column 2 divided by column 1)
20b. Gross rents paid on real property multiplied by 8			
20c. Total property (Add line 20a and 20b)			%
20d. Total wages, salaries and other compensation			%
20e. Total percentages (Add column 3, line 20c and 20d)			%
20f. Renaissance Zone deduction percentage (Line 20e divided by 2)	20f	%	%
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 22b	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 CF-1040, pg. 2, Deduction schedule, line 6.)	26a	%	26b