

# 2015 City of Detroit Nonresident Income Tax Return

Issued under authority of Public Act 284 of 1964, as amended.

Check here if you are amending. List reason on page 3.

**Return is due April 18, 2016.**

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7

1. Filer's First Name		M.I.	Last Name		2. Filer's Full Social Security No. (Example: 123-45-6789)	
If a Joint Return, Spouse's First Name		M.I.	Last Name		_____	
Home Address (Number, Street, or P.O. Box)					3. Spouse's Full Social Security No. (Example: 123-45-6789)	
City or Town					State	ZIP Code
					4. City return for the city of: <b>DETROIT</b>	
					City Code <b>170</b>	
5. <b>2015 FILING STATUS.</b> Check one.				8. <b>EXEMPTIONS. 8a-8c apply to you and your spouse only.</b>		
a. <input type="checkbox"/> Single				Personal Exemption ..... a.		
b. <input type="checkbox"/> Married filing jointly				65 and over..... b.		
c. <input type="checkbox"/> Married filing separately*				Deaf, Disabled or Blind..... c.		
* If you check box "c," complete line 3 and enter spouse's full name below:				Number of dependent children ..... d.		
				Number of other dependents..... e.		
6. <b>2015 DEPENDENT STATUS</b>				<b>TOTAL EXEMPTIONS.</b> Add lines 8a through 8e. .... f.		
<input type="checkbox"/> Check the box if you or your spouse can be claimed as a dependent on another person's tax return.						
7a. Filer's date of birth (MM-DD-YYYY)		7b. Spouse's date of birth (MM-DD-YYYY)				
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## PART 1: INCOME

9. Wages, salaries, tips, etc. (see instructions) .....	9.	00
10. Business or farm income or (loss) from line 47. Attach copy of U.S. <i>Schedule C</i> or <i>Schedule F</i> .....	10.	00
11. Gain or (loss) from the sale of tangible property in the City of Detroit. ....	11.	00
12. Rental real estate and royalties. Attach a copy of U.S. <i>Schedule E</i> .....	12.	00
13. Partnerships and trusts.....	13.	00
14. <b>Total.</b> Add lines 9 through 13. ....	14.	00
15. Subtractions from line 34. ....	15.	00
16. <b>Income subject to tax.</b> Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0". ....	16.	00
17. <b>Exemption allowance.</b> Multiply line 8f by \$600. ....	17.	00
18. <b>Taxable income.</b> Subtract line 17 from line 16. If line 17 is greater than line 16, enter "0". ....	18.	00
19. <b>Tax.</b> Multiply line 18 by 1.2% (0.012). ....	19.	00

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**PART 2: PAYMENTS AND CREDITS**

20. Tax withheld from City Schedule W, line 5.....	20.		00
21. 2015 city estimated tax and extension payments.....	21.		00
22. Tax paid for you by a partnership from City Schedule W, line 6. ....	22.		00
23. <b>Total Payments and Credits.</b> Add lines 20 through 22 .....	23.		00

**PART 3: REFUND OR TAX DUE**

24. If line 19 is greater than line 23, subtract line 23 from line 19. Include interest <input style="width: 50px;" type="text"/> and penalty <input style="width: 50px;" type="text"/> if applicable.....	24.		00
<b>YOU OWE</b>			
25. <b>Overpayment.</b> If line 23 is greater than line 19, subtract line 19 from line 23. ....	25.		00
26. <b>Credit Forward.</b> Amount to be credited to 2016 city estimated tax from line 25 .....	26.		00
27. Subtract line 26 from line 25.....	27.		00
<b>REFUND</b>			

**PART 4: SUBTRACTIONS FROM INCOME (All entries must be positive numbers.)**

28. Employee business expenses (see instructions). Attach copy of U.S. Form 2106.....	28.		00
29. Individual Retirement Account (IRA) contribution (see instructions).....	29.		00
30. Alimony paid. <b>Do not</b> include child support (see instructions). ....	30.		00
31. Work-related moving expenses (see instructions). Attach a copy of U.S. Form 3903.....	31.		00
32. Net profits received from a financial institution or an insurance company.....	32.		00
33. Capital gains (before July 1, 1962).....	33.		00
34. <b>Total Subtractions.</b> Add lines 28 through 33. Enter here and on line 15.....	34.		00

**PART 5: BUSINESS INCOME APPORTIONMENT**

	A. Located Everywhere		B. Located in Detroit		C. Percentage (B divided by A)
35. Average net book value of real and tangible personal property .....	00		00		XXXXX
36. Gross annual rent paid for real property multiplied by 8.....	00		00		XXXXX
37. CITY SHARE OF PROPERTY: Add lines 35 and 36. Divide column B by column A and enter as a percentage in column C.....	00		00		%
38. Total wages, salaries, commissions and other compensation of all employees.....	00		00		%
39. Gross receipts from sales made or services rendered.....	00		00		%
40. TOTAL: Add lines 37, 38 and 39, column C. ....					%
41. Average.* Divide line 40 by 3. If any of lines 37, 38, or 39 are zero or not used, divide line 40 by the number of factors actually used. If all business was conducted in the city listed on line 4, enter 100%. ....					%

\* In the case of a taxpayer authorized by the Finance Director to use a special formula, attach a copy of the approval letter.

Filer's Full Social Security Number

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42. Net profit or (loss) from U.S. <i>Schedule C</i> or <i>Schedule F</i> .....	42.		00
43. Multiply line 41 by line 42 .....	43.		00
44. Applicable portion of net operating loss carryover.....	44.		00
45. Applicable part of Self-Employment Retirement deduction (attach U.S. 1040, page 1).....	45.		00
46. Add lines 44 and 45.....	46.		00
47. Subtract line 46 from line 43. Enter here and on line 10. ....	47.		00

**PART 6: AMENDED RETURN**

48. Reason for amending:
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**PART 7: CERTIFICATION**

<b>Deceased Taxpayer.</b> If Filer and/or Spouse died after December 31, 2014, enter dates below. <b>ENTER DATE OF DEATH ONLY.</b> Example: 04-15-2015 (MM-DD-YYYY)		<b>Preparer Certification.</b> <i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i>	
Filer	— —	Spouse	— —
<b>Taxpayer Certification.</b> <i>I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.</i>		Preparer's PTIN, FEIN or SSN	
Filer's Signature		Preparer's Name (print or type)	
Date		Preparer's Business Name, Address and Telephone Number	
Spouse's Signature			
<input type="checkbox"/> By checking this box, I authorize the Michigan Department of Treasury to discuss my return with my preparer.			

**Refund, credit, or zero returns.** Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**

**Pay amount on line 24.** Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make your check payable to "State of Michigan - Detroit." Print the last four digits of your **Social Security number** and "**2015 Detroit Income Tax**" on the front of your check. If paying on behalf of another taxpayer, **write the filer's name and the last four digits of the filer's Social Security number** on the check. Do not staple your check to the return. Keep a copy of your return and supporting schedules for six years. To check your refund status, have a copy of your Form 5119 available when you visit [www.michigan.gov/citytax](http://www.michigan.gov/citytax).