

# 2020 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 15, 2021.**

Type or print in blue or black ink.

|                                                                                                                            |  |                                         |           |                                                                |                                                             |          |
|----------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------|-----------|----------------------------------------------------------------|-------------------------------------------------------------|----------|
| 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:<br><b>DETROIT</b>           |          |
|                                                                                                                            |  |                                         |           |                                                                | City Code<br><b>170</b>                                     |          |
| 5. <b>2020 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>2020 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) |           |                                                                |                                                             |          |
| - -                                                                                                                        |  | - -                                     |           |                                                                |                                                             |          |

## PART 1: INCOME

|                                                                                                                         |     |    |
|-------------------------------------------------------------------------------------------------------------------------|-----|----|
| 9. Wages, salaries, tips, etc. (see instructions) .....                                                                 | 9.  | 00 |
| 10. Business or farm income or (loss) from line 47. Include a 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. Include 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: CREDITS AND PAYMENTS**

|                                                                          |     |  |    |
|--------------------------------------------------------------------------|-----|--|----|
| 20. Tax withheld from City Schedule W, line 5.....                       | 20. |  | 00 |
| 21. City estimated tax, extension payments and 2019 credit forward ..... | 21. |  | 00 |
| 22. Tax paid for you by a partnership from City Schedule W, line 6. .... | 22. |  | 00 |
| 23. <b>Total Credits and Payments.</b> Add lines 20 through 22 .....     | 23. |  | 00 |

**PART 3: REFUND OR TAX DUE**

|                                                                                                                       |      |  |    |
|-----------------------------------------------------------------------------------------------------------------------|------|--|----|
| 24a. <b>Tax Due.</b> If line 19 is greater than line 23, subtract line 23 from line 19. ....                          | 24a. |  | 00 |
| 24b. Interest if applicable (see instructions) .....                                                                  | 24b. |  | 00 |
| 24c. Penalty if applicable (see instructions) .....                                                                   | 24c. |  | 00 |
| 24d. Underpaid estimate penalty and interest (see instructions).....                                                  | 24d. |  | 00 |
| 24e. <b>Balance Due.</b> Add lines 24a through 24d..... <b>YOU OWE</b>                                                | 24e. |  | 00 |
| 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 of line 25 to be credited to your 2021 estimated tax for your 2021 tax return ..... | 26.  |  | 00 |
| 27. <b>Refund.</b> Subtract line 26 from line 25. .... <b>REFUND</b>                                                  | 27.  |  | 00 |

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

|                                                                                         |     |  |    |
|-----------------------------------------------------------------------------------------|-----|--|----|
| 28. Employee business expenses (see instructions).....                                  | 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 for active duty military (see instructions).....       | 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**

|                                                                                                                         |                              |                                            |    |                                       |   |
|-------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------------------------------------|----|---------------------------------------|---|
| Name of Business Entity                                                                                                 |                              | Federal Employer Identification No. (FEIN) |    |                                       |   |
|                                                                                                                         | <b>A. Located Everywhere</b> | <b>B. Located in Detroit</b>               |    | <b>C. Percentage (B divided by A)</b> |   |
| 35. Average net book value of real and tangible personal property .....                                                 | 00                           | 00                                         | 00 | XXXXX                                 |   |
| 36. Gross annual rent paid for real property multiplied by 8.....                                                       | 00                           | 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                                         | 00 |                                       | % |
| 38. Total wages, salaries, commissions and other compensation of all employees.....                                     | 00                           | 00                                         | 00 |                                       | % |
| 39. Gross receipts from sales made or services rendered .....                                                           | 00                           | 00                                         | 00 |                                       | % |

Filer's Full Social Security Number — —

|                                                                                                                                                                                                                                                                |     |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 40. TOTAL: Add lines 37, 38 and 39, column C. ....                                                                                                                                                                                                             |     | %  |
| 41. Divide line 40 by 3 if column A has an amount greater than zero on each of lines 37, 38, and 39. If column A is zero for any of lines 37, 38 or 39, then divide line 40 by the number of factors that include an amount greater than zero in column A..... |     | %  |
| 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.....                                                                                                                                                                                               | 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: |
|--------------------------|

**PART 7: CERTIFICATION**

|                                                                                                                                                                                |                                                                      |                                                                                                                                                      |                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| <b>Deceased Taxpayer.</b> If Filer and/or Spouse died after December 31, 2019, enter dates below.<br><b>ENTER DATE OF DEATH ONLY.</b> Example: 04-15-2020 (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                                                                                                                                                                          | <span style="border: 1px solid black; padding: 2px 10px;">— —</span> | Spouse                                                                                                                                               | <span style="border: 1px solid black; padding: 2px 10px;">— —</span> |
| <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                                                                                                                                                              |                                                                      | Date                                                                                                                                                 |                                                                      |
| Spouse's Signature                                                                                                                                                             |                                                                      | Date                                                                                                                                                 |                                                                      |
| <input type="checkbox"/> By checking this box, I authorize the Michigan Department of Treasury to discuss my return with my preparer.                                          |                                                                      | Preparer's Name (print or type)                                                                                                                      |                                                                      |
|                                                                                                                                                                                |                                                                      | Preparer's Business Name, Address and Telephone Number                                                                                               |                                                                      |

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

**Pay amount on line 24e.** 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 "**2020 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).