

# 2024 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, 2025.**

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:	City Code
					<b>DETROIT</b>	<b>170</b>
5. <b>2024 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>2024 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, and other compensation earned in the city (see Form 5121).....	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 2023 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 2025 estimated tax for your 2025 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		%

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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:
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**PART 7: CERTIFICATION**

<b>Deceased Taxpayer.</b> If Filer and/or Spouse died after December 31, 2023, enter dates below. <b>ENTER DATE OF DEATH ONLY.</b> Example: 04-15-2024 (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	
Preparer's Name (print or type)		Preparer's Business Name, Address and Telephone Number	
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.			

**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 "**2024 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).