

City of Detroit Income Tax

D-1040 (NR) Individual Return — Non Resident 2006

or Fiscal Year Beginning 2006, Ending

Social Security Number Spouse's Social Security Number Check here if this return is for a deceased taxpayer

\$																				

Office Use Only

First Name MI Last Name

Spouse's First Name MI Spouse's Last Name

Home Address (Number and Street or Rural Route)

City or Town State Zip Code

<p>A. FILING STATUS</p> <p><input type="text" value="1"/> Single or Married Filing Separately</p> <p><input type="text" value="2"/> Married Filing Jointly</p> <p>B. <input type="text"/> Check if you can be claimed as a dependent on another person's tax return.</p>	<p>EXEMPTIONS:</p> <p style="text-align: center;">REGULAR 65 or OVER BLIND DEAF DISABLED</p> <p>C. YOURSELF ▶ <input type="text"/> ▶ <input type="text"/> ▶ <input type="text"/> ▶ <input type="text"/> ▶ <input type="text"/></p> <p>D. SPOUSE ▶ <input type="text"/> ▶ <input type="text"/> ▶ <input type="text"/> ▶ <input type="text"/> ▶ <input type="text"/></p>	<p>E. Number of Dependent Children ▶ <input type="text"/></p> <p>F. Number of Other Dependents (list names and Social Security Numbers on separate page) ▶ <input type="text"/></p> <p>G. TOTAL Number of Exemptions ▶ <input type="text"/> <small>Add lines C, D, E and F.</small></p>
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H. Amended return? I. Is this amended return as a result of a federal audit? J. If Yes, enter the federal determination date

INCOME AND ADJUSTMENTS

		Dollars	Cents
1. Total Detroit Income from W-2 wages (page 2, Schedule N line 5) (work location: _____)	1	<input type="text"/>	0 0
2. Other Income (or losses) (from page 2, Schedule J, line 5)	2	<input type="text"/>	0 0
3. Subtotal (add lines 1 and 2)	3	<input type="text"/>	0 0
4. Deductions from Income (from page 2, Schedule M, line 5)	4	<input type="text"/>	0 0
5. Subtotal (line 3 less line 4)	5	<input type="text"/>	0 0
6. Exemption amount (multiply the total number of exemptions from line G by \$600.00)	6	<input type="text"/>	0 0
7. Net Income (line 5 less line 6)	7	<input type="text"/>	0 0
8. Renaissance Zone Deduction (attach Renaissance Zone Deduction Schedule)	8	<input type="text"/>	0 0
9. Total Income Subject to Tax (line 7 less line 8)	9	<input type="text"/>	0 0
10. Tax (multiply line 9 by .0125 (1.25%))	10	<input type="text"/>	0 0

PAYMENTS AND CREDITS

11. Tax Withheld	11	<input type="text"/>	0 0
12. 2006 estimated payments, credits and other payments (see instructions)	12	<input type="text"/>	0 0
13. Detroit tax paid for you by a partnership (attach separate schedule)	13	<input type="text"/>	0 0
14. Total payments and credits (add lines 11 through 13)	14	<input type="text"/>	0 0
REFUND OR TAX DUE			
15. If line 14 is larger than line 10 enter amount of Overpayment	15	<input type="text"/>	0 0
16. Amount to be Refunded (if amended — see instructions)	16	<input type="text"/>	0 0
17. Amount to be Credited on 2007 Estimated Tax (if amended — see instructions)	17	<input type="text"/>	0 0
18. If line 10 is larger than line 14 enter amount of Tax Due (make check payable to: Treasurer, City of Detroit)	18	<input type="text"/>	0 0

Attach Copy of Form W-2 Here

Attach Check or Money Order Here

SCHEDULE N — COMPUTATION OF WAGES EARNED IN DETROIT — DO NOT USE THIS SCHEDULE IF ALL YOUR WORK IS PERFORMED IN DETROIT

If your Detroit allocation is less than 100%, please attach letter from your employer to verify lines 1 & 2 of this Schedule. Attach work log, if applicable.

	You	Spouse
1. a. Number of days paid (5 day week x 52 weeks = 260 days) (if other than 260 days attach explanation)	1a. _____	1a. _____
b. Vacation, holidays, sick, and other days not worked	1b. _____	1b. _____
c. Actual number of days worked everywhere (1a minus 1b)	1c. _____	1c. _____
2. Actual number of days worked in Detroit	2. _____	2. _____
3. Percentage of days worked in Detroit (line 2 divided by line 1c)	3. _____ %	3. _____ %
4. Total wages shown on W-2	4. _____	4. _____
5. Wages earned in Detroit (line 4 multiplied by percentage on line 3)	5. _____	5. _____

Enter total for both columns, page 1 line 1 (If multiple schedules are used the total for all line 5's)

This schedule applies to Non-Residents only. Where both Husband and Wife have income subject to allocation, figure them separately. Also a separate computation must be made for each W2. (Photocopy this schedule if needed).

SCHEDULE J — Other Income (or losses)

1. Rental income (or loss) from tangible property in the City of Detroit (attach federal schedule)	1. _____
2. Net Profit (or loss) from business or profession (Schedule C line 6)	2. _____
3. Income (losses) from DETROIT partnership and other income (attach federal schedule)	3. _____
4. Gain (or loss) from sale or exchange of tangible property in the City of Detroit (attach federal schedule)	4. _____
5. Total (Add lines 1, 2, 3 and 4, Enter on page 1 line 2)	5. _____

SCHEDULE M — DEDUCTIONS ALLOWED ON DETROIT RETURN

You must attach copies of your federal forms to support lines 1 through 5. (See Instructions)

	Federal Amount		Deductible Amount	
	\$ You	Spouse	You	Spouse
1. Employee Business Expenses (attach federal form 2106 and see instructions)	_____	_____	_____	_____
2. Moving Expenses (attach federal form 3903)	_____	_____	_____	_____
3. Individual Retirement Account (IRA) (attach federal form 1040, page 1)	_____	_____	_____	_____
4. Alimony (attach federal form 1040, page 1)	_____	_____	_____	_____
5. Total Deductions (add lines 1 through 4), enter total for both columns on page 1, line 4	\$ _____		_____	_____

SCHEDULE C — PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION. You must attach a copy of the schedule C filed with your federal income tax return. Attach a separate schedule for each business.

1. Net profit (or loss) from business or profession per federal Schedule C attached	1. _____
2. Apportionment percentage from Schedule D below, line 5 — if all business was conducted in Detroit, enter 100% and DO NOT fill in Schedule D	2. _____ %
3. Apportioned income (multiply line 1 by line 2)	3. _____
4. Less: Applicable portion of net operating loss carryover	4. _____
5. Less: Applicable portion of Self-Employment Retirement deduction (attach federal form 1040, page 1)	5. _____
6. Total: (enter amount on Schedule J above, line 2)	6. _____

SCHEDULE D — INCOME APPORTIONMENT FORMULA:

	Located Everywhere I	Located in Detroit II	Percentage III (II divided by I)
1. Average net book value of real and tangible personal property	_____	_____	_____
a. Gross annual rent paid for real property multiplied by 8	_____	_____	_____
b. TOTAL (add lines 1 and 1a)	_____	_____	_____
2. Total wages, salaries, commissions and other compensation of all employees	_____	_____	_____
3. Gross receipts from sales made or services rendered	_____	_____	_____
4. Total (add lines 1b, 2 and 3) you must compute a percentage for each line	_____	_____	_____
5. Average * (enter here and on Schedule C, line 2)	_____	_____	_____

* In determining the average, divide line 4 by 3. However, if a factor does not exist, divide the sum of the percentages by the number of factors actually used. In the case of a taxpayer authorized by the Finance Director to use a special formula, attach a copy of the approval letter.

Under penalty of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Taxpayer's Signature	Date	Occupation	Home Phone	Work Phone
Spouse's Signature	Date	Occupation	Home Phone	Work Phone
Signature of preparer other than taxpayer	Date	Address		I.D. number

MAILING INSTRUCTIONS: Due Date: This return is due April 30, 2007 or at the end of the fourth month after the close of your tax year.

Returns With Payments: TREASURER, CITY OF DETROIT Refund and all others: DETROIT CITY INCOME TAX
 P.O. BOX 33401, Detroit, Michigan 48232 P.O. BOX 33402, Detroit, MI 48232