City of Detroit
FINANCE DEPARTMENT
INCOME TAX DIVISION
Coleman A. Young Municipal Center
2 Woodward Ave., Suite 512
Detroit, Michigan 48226-3456

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CITY OF DETROIT INCOME TAX
2008

Instructions for Form D-1040 (NR) — Individual Return for NONRESIDENTS of the City of Detroit

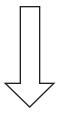
(SEE BACK OF COVER)

All forms and instructions available on website **www.ci.detroit.mi.us**

INSTRUCTIONS FOR COMPLETING INCOME TAX RETURN

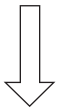
PLEASE PRINT IN BLACK INK & USE CAPITAL LETTERS

- **PLEASE PRINT ALL INFORMATION ON YOUR TAX RETURN INSIDE THE BOXES IN BLACK INK.**
- **PRINT ONE NUMBER OR LETTER IN EACH BOX WHEN ENTERING YOUR SOCIAL SECURITY NUMBER(S), NAME(S), ADDRESS, DOLLAR AMOUNTS OR OTHER INFORMATION. EXAMPLE:**



A	B	C	D	E	F	G	H	I	J	K	L	M
N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	2	3	4	5	6	7	8	9	0			

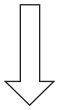
- **LEAVE A BLANK BOX BETWEEN WORDS. EXAMPLE:**



L	A	R	K	I	N	SPACE	S	T	E	V	E	SPACE	R

(IF YOUR NAME, ADDRESS OR CITY BEGINS WITH MC, VAN, O', ETC., DO NOT ENTER A SPACE OR PUNCTUATION MARK)

- **THERE ARE TWO AREAS TO ENTER YOUR ADDRESS. USE THE POSTAL FORMAT OR APARTMENT NUMBER, SUITE, ROOM NUMBER, RURAL ROUTE, BOX NUMBER, FLOOR, ETC. FIRST, THEN YOUR ADDRESS. IF YOU ONLY HAVE A STREET ADDRESS, YOU MAY ENTER IT IN EITHER AREA. EXAMPLE:**



P	O		B	O	X		1	2	6	7										
1	5	6	8		V	A	L	L	E	Y		V	I	E	W		R	O	A	D
H	A	R	R	I	S	B	U	R	G		P	A		1	7	1	2	9		

(REMEMBER: USE A BLANK BOX TO SEPARATE WORDS)

D-1040 (NR) City of Detroit Income Tax Individual Return — Non Resident 2008

or Fiscal Year Beginning M M D D 2008, Ending M M D D Y Y Y Y

Office Use Only $

Social Security Number

Spouse's Social Security Number

Check here if this return is for a deceased taxpayer Y

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

A. FILING STATUS

1 Single or Married Filing Separately

2 Married Filing Jointly

B. Check if you can be claimed as a dependent on another person's tax return.

EXEMPTIONS:

	REGULAR	65 or OVER	BLIND	DEAF	DISABLED
C. YOURSELF					
D. SPOUSE					

E. Number of Dependent Children

F. Number of Other Dependents (list names and Social Security Numbers on separate page)

G. **TOTAL** Number of Exemptions Add lines C, D, E and F.

H. Amended return? See instructions Y I. Is this amended return as a result of a federal audit? Y J. If Yes, enter the federal determination date M M D D Y Y Y Y

INCOME AND ADJUSTMENTS

		Dollars	Cents
1. Total Detroit Income from W-2 wages (page 2, Schedule N line 5) (work location: _____)	1		0 0
2. Other Income (or losses) (from page 2, Schedule J, line 5)	2		0 0
3. Subtotal (add lines 1 and 2)	3		0 0
4. Deductions from Income (from page 2, Schedule M, line 5)	4		0 0
5. Subtotal (line 3 less line 4)	5		0 0
6. Exemption amount (multiply the total number of exemptions from line G by $600.00)	6		0 0
7. Net Income (line 5 less line 6)	7		0 0
8. Renaissance Zone Deduction (attach Renaissance Zone Deduction Schedule)	8		0 0
9. Total Income Subject to Tax (line 7 less line 8)	9		0 0
10. Tax (multiply line 9 by .0125 (1.25%))	10		0 0
PAYMENTS AND CREDITS			
11. Tax Withheld	11		0 0
12. 2008 estimated payments, credits and other payments (see instructions)	12		0 0
13. Detroit tax paid for you by a partnership (attach separate schedule)	13		0 0
14. Total payments and credits (add lines 11 through 13)	14		0 0
REFUND OR TAX DUE			
15. If line 14 is larger than line 10 enter amount of Overpayment	15		0 0
16. Amount to be Refunded (if amended — see instructions)	16		0 0
17. Amount to be Credited on 2009 Estimated Tax (if amended — see instructions)	17		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		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 and your work log.

(see instructions for definition of "days worked")

		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 $ You	Federal Amount Spouse	Deductible Amount You	Deductible Amount 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, 2009 or at the end of the fourth month after the close of your tax year.

Returns With Payments: TREASURER, CITY OF DETROIT
P.O. BOX 673549, Detroit, Michigan 48267-3549

Refund and all others: DETROIT CITY INCOME TAX
P.O. BOX 553167, Detroit, MI 48255-3167

CITY OF DETROIT INCOME TAX

2008 NON-RESIDENT INSTRUCTIONS FOR FORM D-1040 (NR)

WHO MUST FILE A RETURN

For each taxable year, a return must be filed by each non-resident with a specified minimum amount of gross income subject to Detroit tax. The income levels at which non-residents must file are:

Single Individual	$600
Married Couple — Joint Return	$1200

NOTE: Amount for exemptions is $600.

WHO MUST USE THIS FORM

Individuals who were non-residents of the city during the entire year must use this form.

An individual who was a Detroit resident for the entire year must file a D-1040(R) resident form. If you were a resident of Detroit for part of the year, use Form D-1040(L). Resident, part-year resident forms and instructions are available from the Detroit Income Tax Division.

MARRIED PERSONS — JOINT OR SEPARATE

A husband and wife may file either a joint return or separate returns. The total Detroit income of both spouses must be included on a joint return, and each spouse must sign the return.

MARRIED FILING SEPARATE

Married taxpayers filing separate return **are not** to list spouse's name or Social Security Number on return.

DECEASED TAXPAYER

A final return must be filed for any person who died during the year and who is required to file as discussed under "WHO MUST FILE A RETURN." The executor, administrator or surviving spouse must file the final return and any other return due for the deceased. A joint return may be filed by the surviving spouse and the executor or administrator. The return must be signed by the surviving spouse and the executor or administrator. If an executor or administrator has not been appointed, the surviving spouse may file a joint return. The spouse must sign the return and add the notation "Surviving Spouse."

If refund is due, and the claimant is not a surviving spouse, Federal Form 1310 and a copy of the death certificate must be filed with the return.

INTERNET

Additional information, return instructions and forms are available at the website for the CITY OF DETROIT at www.ci.detroit.mi.us.

ESTATES AND TRUSTS

Each trust or estate with gross income of $600 or more subject to Detroit tax must file. An estate or trust must file D-1041 which is available from the Detroit Income Tax Division.

EXTENSIONS

A written request for extension of time for filing an annual return on Form D-1040-EXT must be made to the Detroit Income Tax Director by the original due date (for 2008 tax year, April 30, 2009). This extension, if approved, will be granted for a period not to exceed six months.

AMENDED RETURNS

INTERNAL REVENUE SERVICE AUDIT ADJUSTMENTS AND OTHER CHANGES

Check the box on Line H of Page 1 if you are filing an amended return. If the amended return is a result of a Federal audit, complete Lines I and J on Page 1.

An amended Detroit return is required for any year that a determination is made by Internal Revenue Service that affects your Detroit tax liability. This return is due within 90 days from the date of the service's final determination. If you file an amended Federal tax return that affects your Detroit tax liability, you must file an amended city return.

An amended return is also used to correct errors on previous Detroit returns. List the explanation for the amendment on a schedule attached to the return.

For 1997 and subsequent years, the statute of limitations is four years. Beginning in 1997, the D-1040 form can be used as an amended return if the appropriate box is marked.

Include on Page 1, Line 12, payments made with the original return. If Line 15 of Page 1 computes to be an overpayment, it should be adjusted to reflect original refunds and credits as set forth below.

AMENDED RETURN WORKSHEET

A.) Overpayment from D-1040(NR) Page 1, Line 15 _____.

B.) Less: Refund on original return _____.

C.) Less: Amount credited to Estimated Tax _____.

D.) Subtract B and C from A. If greater than zero enter amount to be refunded here and on Line 16 _____.

E.) Subtract B and C from A. If less than zero, enter tax due here and on Line 18. Pay with return if $1.00 or more _____.

INTEREST ON REFUNDS

The City of Detroit will pay interest on overpayments as shown on completed tax returns, if the overpayments are not refunded within 45 days of April 30, or the filing date of the return, whichever is later.

PLEASE NOTE: For interest purposes, a return will not be considered complete if:

A.) The W-2 is improper or is not attached.

B.) The return does not contain the required signatures.

C.) The required schedules are not attached.

D.) Other required information is missing from the return.

RENAISSANCE ZONE

Areas in Detroit have been designated Renaissance Zones by the State of Michigan. Most income of qualified residents and businesses in those areas is not taxable. Contact the Renaissance Zone Manager at 313/224-3072 to determine if you are in a Renaissance Zone or if you qualify for tax exemption.

ROUNDING DOLLAR AMOUNTS

Only whole dollar amounts are shown on the return. Do not enter cents. Round DOWN all dollar amounts less than 50 cents. Round UP all amounts of 50 through 99 cents.

LINE-BY-LINE INSTRUCTIONS

INSTRUCTIONS FOR PAGE 1

Enter your name (husband and wife if a joint return), address, and social security number (husband first, wife second). Check box if return is for a deceased taxpayer. Indicate filing status (single or married filing jointly).

EXEMPTIONS

Filing and status — Check the box marked regular for you and spouse if filing a joint return. If separate returns are filed, neither spouse can claim the other as a dependent.

Additional exemptions are allowed taxpayers or spouses who are any of the following:

1. 65 years of age or older.
2. Blind as defined in Section 504 of the Income Tax Act of 1967, Act No. 281 of the Public Acts of 1967, being Section 206.504 of the Michigan Complied Laws.
3. Deaf as defined in Section 2 of the Deaf Persons Interpreters Act No. 204 of the Public Act of 1982, being Section 393.502 of the Michigan Complied Laws.
4. Paraplegic, quadriplegic, hemiplegic, or totally and permanently disabled person as defined in Section 216 of Title 11 of the Social Security Act, 42 U.S.C. 416.

Individuals who can be claimed as a dependent by someone else cannot claim an exemption for themselves. If taxable income is less than six hundred dollars ($600), no tax is due and the tax withheld will be refunded. If income exceeds that amount, the tax shall be computed on the full amount. Place an X in the box if someone else can claim you as a dependent.

BOX E — Enter the number of your dependent children who lived with you. Attach schedule listing names and Social Security Numbers.

BOX F — Enter number of other dependents. Attach schedule listing names, relationship, and social security number for other dependents.

BOX G — Enter total exemptions claimed.

MARRIED FILING SEPARATE

Married taxpayers filing separate are not to list spouse's name or social security number on return.

TAXABLE INCOME

THE FOLLOWING INCOME IS SUBJECT TO TAX:

1. Compensation received as an employee for work done or services performed in Detroit.
2. Net profits of a business or profession based on business activity conducted in Detroit whether or not such business or profession is located in Detroit.
3. Net profits from rental of real and tangible personal property located in Detroit. Gain on the sale or exchange of real and tangible personal property located in Detroit.

EXEMPT INCOME

EXEMPT INCOME INCLUDES:

1. Gift, inheritances and bequests.
2. Pensions (including disability pensions) and annuities.
3. Proceeds from insurance (except that payments from a health and accident policy paid for by your employer are taxable to the same extent as provided by the Internal Revenue Code).
4. Unemployment compensation, supplemental unemployment benefits (sub-pay), welfare relief payments.
5. Workman's compensation or similar payments for death, injury or illness arising out of and in the course of an employee's job.
6. Interest, dividends and other forms of intangible income (when the receipts of interest and or other intangible income is part of a business it shall be considered as business income taxable to non-residents and reported on Schedule C).
7. Military pay for members of the National Guard and the Armed Forces of the United States.
8. Social Security.

WAGES AND OTHER COMPENSATION

PAGE 1 - LINE 1 — Enter where employed (City and State). Enter wages, salaries, commissions, etc. earned in Detroit. Follow instruction (A) if you performed all (100%) of your services in Detroit. Use instruction (B) if you performed part of your services in Detroit and part of your services out of Detroit.

(A) Non-residents who worked 100% of the year in Detroit: enter total wages, salaries, commission, etc. All of your wages, including vacation pay, holiday pay, bonuses and disability income (except that portion which can be excluded under the Internal Revenue Code) are taxable. All wages are considered to be from the same location as the location where the employee performed services.

(B) Non-residents who performed part of their services in Detroit: Complete Schedule N, Page 2. Enter wages earned in Detroit, from Line 5, Schedule N on Line 1, Page 1. Schedule N is not required to determine Detroit commissions. Enter actual commissions earned in Detroit on Line 1, Page 1 and add the notation "Commission Income."

PAGE 1 - LINE 2 — See instructions for Page 2, Schedule J

PAGE 1 - LINE 3 — Add lines 1 and 2

PAGE 1 - LINE 4 — See instructions for Page 2, Schedule M

PAGE 1 - LINE 5 — Subtract Line 4 from 3; enter total

PAGE 1 - LINE 6 — Multiply the number of exemptions claimed on Line G by $600; enter total

PAGE 1 - LINE 7 — Subtract Line 6 from Line 5; enter total

PAGE 1 - LINE 8 — Attach Renaissance Zone Deduction Schedule (if applicable). Enter amount

PAGE 1 - LINE 9 — Subtract Line 8 from Line 7; enter total

PAGE 1 - LINE 10 — City of Detroit tax; multiply Line 9 by .0125 (1.25%); enter result

PAYMENTS & CREDITS

PAGE 1 - LINE 11 — Enter the amount of Detroit income tax withheld. Credit will not be allowed unless form W-2 (Wage and Tax Statement) is submitted with your return.

PAGE 1 - LINE 12 — Enter total payments made on a 2008 Detroit Declaration of Estimated (Form D-1040ES). Include payments with extensions and over-payments carried forward from the prior year. If an amended return, include amounts paid with the original return.

PAGE 1 - LINE 13 — Enter tax paid on your behalf by a partnership. Furnish partnership name and identification number on separate schedule.

PAGE 1 - LINE 14 — Add Lines 11, 12, and 13; enter total.

PAGE 1 - LINE 15 — If your payments and credits (Line 14) exceed the tax (Line 10), indicate the overpayment.

PAGE 1 - LINE 16 — Amount of overpayment to be refunded (Line 14 less Line 10). City cannot refund an amount of less than one dollar ($1.00).

PAGE 1 - LINE 17 — Amount of overpayment to be credited to 2009 estimated tax.

PAGE 1 - LINE 18 — If Line 10 is larger than Line 14, enter amount of TAX DUE DETROIT — Pay in full if One Dollar ($1.00) or more. Make check or money order payable to:

TREASURER — CITY OF DETROIT

INSTRUCTIONS FOR PAGE 2

SCHEDULE N

1. "Days worked" refers to actual number of days you were on the job. It does not include holidays, sick days, vacation days or other days not worked.
2. Hours may be substituted for days.
3. NOTE: DRIVERS you are considered working in Detroit while driving within city limits.
4. 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.

SCHEDULE J

PAGE 2 - LINE 1 — RENTAL INCOME — Enter the net profit or loss from rentals of real and tangible personal property located in Detroit. Attach Schedules from your Federal income tax return to support Line 1.

PLEASE NOTE: The Passive Loss Limitations as set forth in the Internal Revenue Code apply when taking the rental loss deduction on the Detroit Income Tax Return.

PAGE 2 - LINE 2 — Income or loss from Business or Profession. Enter amount.

PAGE 2 - LINE 3 — PARTNERSHIP AND OTHER INCOME. Report your share of the Detroit partnership income (or loss) on Line 3. If you are a shareholder in a tax-option corporation that has elected to file under Sub-Chapter S of the Internal Revenue Code, you are not required to report a distribution, nor may you deduct your share of any loss sustained by the corporation.

Line 3 should include other Detroit income subject to tax that is not reported elsewhere on this return.

Attach copy of Federal Schedule K-1 for your share of partnership losses on Detroit activities and Federal Form 8582 — Passive Activity Loss Limitations.

PAGE 2 - LINE 4 — SALES OF TANGIBLE PROPERTY. The gains and losses from the sale or exchange of real and tangible personal property located in Detroit are entered on this line. Attach schedules from your Federal income tax return to support Line 4. Gains or losses on sale of intangible assets (i.e., stocks, bonds, etc.) are neither taxed nor deductible by non-residents on the Detroit return. Gain or loss on property purchased prior to July 1, 1962 must be determined by one of the following methods:

1. The base may be the adjusted fair market value of the property on July 1, 1962, or
2. Divide the number of months the property has been held since June 30, 1962 by the total number of months the property was held and apply this fraction to the total gain or loss as reported on your Federal income tax return.

SCHEDULE M

LINE 1 — EMPLOYEE BUSINESS EXPENSES. Business expenses are allowable to the extent they are not paid by your employer. These expenses are limited to the following:

a. Expenses of travel, meals and lodging while away from home overnight.

b. Expenses incurred as an outside salesman who works away from his employer's place of business. This does not include the expenses of a driver/salesman whose primary duty is service and delivery.

c. Expenses of transportation other than transportation to and from work.

d. Expenses reimbursed under an expense account or other arrangement with your employer, if the reimbursement has been included in gross earnings.

Miscellaneous business expenses such as professional dues, supplies, education and others not covered by (a) through (d) above are not deductible for Detroit Tax purposes. These expenses would be shown on Federal Schedule A (itemized Deductions). Federal Form 2106 should be attached for allowable business expenses.

LINE 2 — Moving expenses that qualify under the Internal Revenue Code as a deduction on your Federal return may be deducted on your Detroit return. The Detroit deduction is limited to moving expenses in connection with new employment in the Detroit area and are deductible in the ratio of Detroit taxable income to total income for the employer in question. Submit Federal Form 3903 with your return.

LINE 3 — Contributions to an Individual Retirement Account may be deducted. IRA deduction is only allowable for tax payers with Detroit earned income to the extent the income is subject to tax. IRA deductions are limited to Federal amounts for those covered by employer provided pension plans.

LINE 4 — Alimony may be deducted. The alimony deduction is computed as follows:

DETROIT INCOME (LINE 3, PAGE 1)

_____ x Alimony Paid

Total Federal Adjusted Gross Income (before Alimony deductions)

Schedule M adjustments are allowable to the extent the expenses are applicable to income reported on this return. These adjustments are limited to the amount shown on the Federal return, times the percentage on Line 3 of Schedule N with the exception of alimony.

SCHEDULE C

LINE 1 — Enter net profit (or loss) per Federal Schedule C attached.

LINE 2 — If all your business was conducted in the city, enter 100%. If you have business activity both in and out of the city, complete Schedule D.

LINE 3 — Multiply Line 1 by Line 2.

LINE 4 — Enter net operating loss carry-over. Operating losses are carried forward. No carry-back is allowed.

If 100% of business activity was not conducted in the city in the year in which the loss was sustained, the apportionment percentage in the loss year must be applied.

LINE 5 — Enter self-employment retirement deduction multiplied by the apportionment percentage on Line 2.

LINE 6 — Line 3 less lines 4 and 5. Enter on Line 2, Page 2, Schedule J.

SCHEDULE D

LINE 1 — Enter in Column I the average net book value of ALL real and tangible personal property owned by the business regardless of location. In Column II show the average net book value of the real and tangible personal property owned and located in the city.

The average net book value of real and tangible personal property may be determined by adding the net book value at the beginning of the year and the net book value at the end of the year and dividing the sum by two. If this method will not properly reflect the average net book value of tangible property owned during the year, any other method that will accurately reflect it will be permitted.

LINE 1a — Enter in Column I the gross annual rent multiplied by 8 for all rented real property regardless of location. In Column II, show the gross annual rent multiplied by 8 for rented real property located in the city. Gross annual rent should include money and other considerations given for the use or possession of real property rented or leased.

LINE 1b — Add Lines 1 and 1a; enter total in Column I and enter percentage in Column III (Column II divided by Column I).

LINE 2 — Enter in Column I total compensation paid to all employees during the year. In Column II show compensation paid to employees for work or services performed within the city.

LINE 3 — Enter in Column I the total gross revenue from all sales or services rendered during the year. In Column II, show the amount of revenue derived from sales made or services rendered in the city. Rental income is to be considered as derived from services rendered and is to be included in gross receipts.

LINE 4 — Add the percentage on Lines 1b, 2 and 3 and enter the total.

LINE 5 — Compute the average of the percentage listed on Line 4. Enter the Computed amount on this line and Line 2 of Schedule C.

The disclosure of Social Security account number(s) on this tax return is mandatory. This solicitation and use of Social Security account numbers is authorized by federal law (42 USC § 405(c)(2)(C)(i)). Michigan law (MCL 141.642) and City of Detroit ordinance (1984 Detroit City Code § 18-10-11). The City of Detroit uses Social Security account numbers in the administration of its income tax law for the purpose of establishing taxpayer identification, to automate and unify its tax reporting and collection, and as otherwise needed for the administration of the City's income tax laws.

Under 1984 Detroit City Code § 18-10-16, any information gained by the income tax administrator, City treasurer, or other City official, agent or employee as a result of a tax return, investigation, hearing or verification required or authorized by the Uniform Income Tax Ordinance is confidential, except for official purposes in connection with the administration of the ordinance, and except in accordance with a proper judicial order.

NEED help? Call 313-224-3315

This booklet is only a guide to help you complete your return. If you have specific problems, call the number listed above between 8 a.m. and 4 p.m. (Mon.-Fri.) for answers to your questions.

QUESTIONS BY MAIL SHOULD BE DIRECTED TO:

DIRECTOR, DETROIT INCOME TAX DIVISION
2 WOODWARD AVENUE, ROOM 512
DETROIT, MICHIGAN 48226

NEED MORE FORMS?

Call 313-224-3322 or 313-224-3323
or see website www.ci.detroit.mi.us

BEFORE YOU MAIL YOUR RETURN, DID YOU ...

- Make sure it is complete?
- Make sure your social security number is correct and legible?
- Sign your return (both spouses, for joint returns)?
- Staple your W-2 to the center of your return?
- Attach all the required schedules?
- Include your payment?
- Check the mailing address?
- Keep a copy of your return?

ARE YOU DUE A REFUND?

MAIL YOUR RETURN TO:

DETROIT CITY INCOME TAX
P.O. BOX 553167
DETROIT, MICHIGAN 48255-3167

DO YOU OWE TAX?

MAIL YOUR RETURN TO:

TREASURER, CITY OF DETROIT
P.O. BOX 673549
DETROIT, MICHIGAN 48267-3549

BE SURE TO WRITE YOUR SOCIAL SECURITY NUMBER AND THE WORDS "2008 INCOME TAX" ON YOUR CHECK.

The Detroit income tax is imposed under Ordinance 900F. Enabling legislation was provided by the State of Michigan. The Uniform City Income Tax Ordinance is set forth in Chapter 2 of Act 284 of the Public Acts of 1964.

These instructions are intended as an aid in the preparation of your Detroit return.

THANK YOU.