D-1040 (NR) City of Detroit Income Tax Individual Return — Non Resident 2009

or Fiscal Year Beginning M M D D 2009, 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

✔ 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. 2009 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 2010 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		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, 2010 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