

D-1040(L) City of Detroit Income Tax 2014 Individual Return — Part Year Resident



Social Security Number
 Spouse's Social Security (if filing joint)

Check here if this return is for a deceased taxpayer

First Name MI Last Name

Spouse's First Name (if filing joint) MI Spouse's Last Name (if filing joint)

Home Address (Number and Street or Rural Route)

City or Town State Zip Code

A. FILING STATUS		EXEMPTIONS:					E. Number of Dependent Children	
<input type="checkbox"/> Single or Married Filing Separately	B. <input type="checkbox"/> Check if you can be claimed as a dependent on another person's tax return.	REGULAR	65 or OVER	BLIND	DEAF	DISABLED	List all dependents on page 2, part 4. <input type="text"/>	
<input type="checkbox"/> Married Filing Jointly		C. YOURSELF		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	F. Number of Other Dependents	
		D. SPOUSE		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	List all dependents on page 2, part 4. <input type="text"/>	
							G. TOTAL Number of Exemptions	
							Add lines C, D, E and F. <input type="text"/>	

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

Residency:

Number of Months you were a Resident <input type="text"/>	Number of Months your spouse was a Resident <input type="text"/>
Residency Effective Date <input type="text"/>	Residency Effective Date <input type="text"/>
Residency Ending Date <input type="text"/>	Residency Ending Date <input type="text"/>

INCOME AND ADJUSTMENTS

All Income While Resident of Detroit - Col I
 Detroit Income While a Non-Resident Col II

Line	Description	Col I	Col II
1.	Total Income from W-2 (Work location: _____)	.00	.00
2.	Other Income (or losses) (from page 2, part 1)	.00	.00
3.	Subtotal (add lines 1 and 2)	.00	.00
4.	Deductions from Income (from page 2, part 2)	.00	.00
5.	Subtotal (line 3 less line 4)	.00	.00
6.	Exemption Amount (see instructions for computation)	.00	.00
7.	Net income (line 5 less line 6)	.00	.00
8.	Renaissance Zone Deduction (attach Renaissance Zone Approval Letter)	.00	.00
9.	Less: Loss transferred from column I or II	.00	.00
10.	Total Income Subject to Tax (line 7 less line 8 and 9)	.00	.00
11.	Tax (multiply line 10 column 1 x .024 (2.40%) / multiply line 10 column 2 x .012 (1.2%))	.00	.00
12.	Total tax — Add line 11 column I + column II	.00	.00
13.	Credit tax paid to other cities (attach copy of other city returns)	.00	.00
14.	Total Tax (line 12 less line 13)	.00	.00
PAYMENTS AND CREDITS			
15.	Tax withheld	.00	.00
16.	2014 estimated payments, credits and other payments (see instructions)	.00	.00
17.	Detroit tax paid for you by a partnership (from page 2, part 3)	.00	.00
18.	Total payments and credits (add lines 15 through 17)	.00	.00
REFUND OR TAX DUE			
19.	If line 18 is larger than line 14 enter the amount of Overpayment	.00	.00
20.	Amount to be Refunded (if amended see instructions)	.00	.00
21.	Amount to be Credited on 2015 Estimated Tax (if amended see instructions)	.00	.00
22.	If line 14 is larger than line 18 enter the amount of Tax due: (make check payable to: Treasurer, City of Detroit)	.00	.00

Attach Copy of Form W-2 Here

Attach Check or Money Order Here



RESIDENT / COLUMN I NON-RESIDENT / COLUMN II

PART 1

Other Income (or losses)

- 1. Interest and dividend income from federal 1040 or 1040A
2. Distributions from tax-option corporations (Losses not deductible)
3. Net Income (or loss) from estates and trusts (attach federal Schedule K-1, etc.)
4. Gain (or loss) on sale or exchange of property (attach federal schedule(s))
5. Net income (or loss) from partnership (attach federal Schedule K-1, etc.)
6. Net income (or loss) from business or profession (attach federal Schedule C)
7. Net income (loss) from Rent or Royalties (attach federal Schedule E)
8. Miscellaneous
9. Total Other income (or losses) (enter here and on page 1, line 2)

Table with 2 columns: RESIDENT / COLUMN I, NON-RESIDENT / COLUMN II. Rows 1-9 with values .00 or .00.

PART 2

Deductions from Income:

- 1. Employee Business Expenses from federal 2106 (see instructions for allowable deductions and attach federal form)
2. Moving expense from federal form 3903 (attach federal form)
3. Individual Retirement Account (IRA) and/or Keogh retirement plan and self-employed SEP deductions. (attach federal form 1040, page 1)
4. Interest on obligations of the United States or subordinate units included on part 1, line 1
5. Alimony (furnish recipient's name, address and Social Security Number, attach federal form page 1)
6. Penalty for early withdrawal of savings
7. Net operating loss carryover
8. Enter total deductions from income here and on page 1, line 4

Table with 2 columns: RESIDENT / COLUMN I, NON-RESIDENT / COLUMN II. Rows 1-8 with values .00 or .00.

PART 3

Detroit tax paid for you by a partnership

Table with 3 columns: Name, Federal Identification Number, Amount. Rows 1, 2, and Total enter on page 1, line 17.

PART 4

Form with two columns: Enter the first names of the dependent children & Social Security Numbers, Enter the names & Social Security Numbers of other dependents.

Signature: (if Joint return, BOTH HUSBAND AND WIFE MUST SIGN)

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.

Form for signatures and identification numbers. Fields include: 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, 2015 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 33401 Detroit, Michigan 48232

Refund and all others: DETROIT CITY INCOME TAX P.O. BOX 33402 Detroit, Michigan 48232

INSTRUCTIONS FOR FORM D-1040(L) FOR PART YEAR DETROIT RESIDENTS 2014

General Information

The Detroit Income Tax Ordinance imposes a tax rate of 2.4% on income of residents of Detroit, and 1.2% on the taxable income of nonresidents of Detroit. Certain types of income may be taxed differently to residents and nonresidents.

Instructions for the Individual Resident Form, D-1040(R), and for the Individual Nonresident Form, D-1040(NR), should be carefully reviewed before entries are made in column I and II of D-1040(L) for each type of income.

Form D-1040(L) provides a means whereby an individual can arrive at his total tax liability if, during the taxable year, he earned part of his income as a resident of Detroit and part of his income as a nonresident.

Computation of Taxable Income

Enter in column I ("All Income While a Resident of Detroit"), the income subject to tax that was earned during the year while a resident. Enter in column II ("Detroit Income While a Nonresident"), the income subject to tax that was earned during the year while a nonresident.

Line 1 — Income from Employers — All wages and salaries earned while a resident are to be reported, whether or not your work was performed in Detroit. The remainder of your wages and salaries to be reported as wages and salaries earned in Detroit as a nonresident is to be computed by multiplying these wages by the ratio that the actual number of days worked in Detroit while a nonresident bears to the total days worked while a nonresident. You should furnish the information requested in Schedule N on page 2 to support your wage computation as a nonresident, if only **part** of your nonresident wages was earned in Detroit. If **all** of your nonresident wages were earned in Detroit, enter your total nonresident wages in column II and do not use Schedule N.

Line 2 — Other Income (or losses) — Complete page 2, part 1. Note that different items of income are taxed differently; depending on residency status. See the D-1040(R) resident and D-1040(NR) nonresident instructions for details.

Line 4 — Deductions from Income — Complete page 2, part 2. See the resident and nonresident form instructions for details of allowable deductions. Deductions applicable to nonresident income are prorated on the ratio of taxable nonresident income to total nonresident income.

Line 6 — Exemptions — The amount allowed for exemptions is prorated based on the number of months subject to each tax rate. If the amount allowed for exemptions exceeds income in one column, such excess is then to be applied against income in the other column.

Line 8 — Renaissance Zone deduction — Complete and attach Renaissance Zone approval letter to support computation of deduction.

Line 9 — Loss Transfers — When a loss exists on line 7 in either of columns I or II and there is income in the other column, line 9 must be used to subtract the loss from the income column to arrive at taxable income (or loss) on line 10.

Computation of Tax

Line 11 — Compute the tax on the Resident portion of your taxable

income. (2.4% of column I, line 10.) Compute the tax on the Nonresident portion of your taxable income. (1.2% of column II, line 10.)

Line 12 — Total Tax — Add line II, column 1 & 2.

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.

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 Detroit return is a result of a federal audit complete lines I and J of page 1.

An amended Detroit return is required for any year that a determination is made by Internal Revenue Service than affects your Detroit tax liability. This return is due within 90 days of the date of the service's final determination. If you file an amended federal return that affects your Detroit liability, you must file an amended city return. An amended return can also be filed to correct errors on a previously filed Detroit return. List the explanation for the amendment on a schedule attached to the return. Include on page 1, line 16 payments made with the original return. If line 19 of page 1 computes to be an overpayment, it should be adjusted to reflect original refunds and credits as set forth in the worksheet below.

AMENDED RETURN WORKSHEET

- A.) Overpayment from D1040(L) page 1, line 19
- 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 20
- E.) Subtract B and C from A. If less than zero, enter tax due here and on line 22. Pay with return if one dollar (\$1.00) or more.