



RECONCILIATION



If you used line 1 (b), page 1, you must complete the following reconciliation.

- 1. Taxable income before net operating loss deduction and special deduction per your federal form 1120 or 1120S.... 1. .00
2. Income from line 1 (b), page 1 ..... 2. .00
3. Difference (Attach detailed explanation) ..... 3. .00
(Taxpayer entitled to a federal new jobs tax credit should include the reinstatement of payroll expenses here).

SCHEDULE C

Schedule C is used for adjustments provided in the Detroit Income Tax Ordinances. The period of time used to compute these adjustments must be the same as the time period used to report income. Schedule C adjustments are allowed to the extent that they are related to income reported on page 1, line 1.

COLUMN 1 - Add - Items Not Deductible

COLUMN 2 - Deduct - Items Deductible

- 1. Nondeductible portion of loss, from sale of property acquired prior to July 1, 1962 1. .00
2. All expenses (including interest) incurred in connection with income not subject to Detroit income tax 2. .00
3. Detroit income tax paid or accrued. 3. .00
4. Other (submit schedule) .00
5. Total additions (enter on page 1, line 2) 5. .00
1. Interest from obligations of the United States, the states or subordinate units of government. 1. .00
2. Dividend received deduction 2. .00
3. Foreign Dividend gross up. 3. .00
4. Foreign taxes paid or accrued deduction. 4. .00
5. Nontaxable portion of gain from sales of property acquired prior to July 1, 1962. 5. .00
6. Other (submit schedule). 6. .00
7. Total Deductions (enter on page 1, line 4) 7. .00

SCHEDULE D

In the case of a taxpayer authorized by the Finance Director to use a special formula, attach computations and furnish the following:

- a. Copy of approval letter b. Percentage used — enter here \_\_\_\_\_ and on page 1, line 6.

Are you electing to use the Multistate Tax Compact Provision? [ ] YES [ ] NO If yes, attach schedules.

INCOME APPORTIONMENT

Table with 3 columns: Located Everywhere I, Located in Detroit II, Percentage III (II % I). Rows include Average net book value of real and tangible personal property, Total wages, salaries, commissions and other compensation of all employees, Gross receipts from sales made or services rendered, Total (add lines 1b, 2 and 3 you must compute a percentage for each line), Average \* (enter here and on page 1, line 6).

\* 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.

Where incorporated \_\_\_\_\_ Date incorporated \_\_\_\_\_ Principal business activity (NAICS) \_\_\_\_\_
Address in Detroit \_\_\_\_\_ Contact person \_\_\_\_\_ Telephone number ( ) \_\_\_\_\_
Total number of location(s) everywhere \_\_\_\_\_ Number of Detroit location(s) included in this return \_\_\_\_\_
Attach a list of addresses of Detroit locations included in this return

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.

Signature of Officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_ Signature of preparer other than taxpayer \_\_\_\_\_ Date \_\_\_\_\_ Address \_\_\_\_\_

MAILING INSTRUCTIONS: Due Date: This return is due April 30, 2012 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 33405, Detroit, Michigan 48232

Refund and all others: DETROIT CITY INCOME TAX P.O. BOX 33405, Detroit, Michigan 48232