

☐ Check if this is an amended return.  
Complete reason code on line 9.

## 2016 City of Detroit Corporate Income Tax Return

Issued under authority of Public Act 284 of 1964, as amended.

Return is due April 15 or on or before the 15th day  
of the fourth month after the close of the tax year.

1. Return is for the city of <b>DETROIT</b>	City Code (see instructions) <b>170</b>
--	--

2. Return is for calendar year 2016 or for tax year beginning:		MM-DD-YYYY	and ending:		MM-DD-YYYY
3. Taxpayer Name (print or type)			4. Federal Employer Identification Number (FEIN)		
5. Street Address					
City			State	ZIP/Postal Code	Country Code
6. NAICS Code	7. Number of locations in the city included in return	8. Number of locations everywhere		9. Reason code if amending	
10. Where Incorporated	11. Date Incorporated (MM-DD-YYYY)	12. If Discontinued, Effective Date (MM-DD-YYYY)		13. Discontinued Reason Code	
14. <input type="checkbox"/> Check if a consolidated return was filed with the IRS			15. <input type="checkbox"/> Check if this is a consolidated return		

### INCOME APPORTIONMENT

16. For locations in city		
a. Average net book value of real and tangible personal property located in city .....	16a.	00
b. Gross annual rent paid for real property located in city multiplied by 8.....	16b.	00
c. Add line 16a and line 16b .....	16c.	00
d. Total wages, salaries, commissions and other compensation of all employees located in city .....	16d.	00
e. Gross receipts from sales made or services rendered in city .....	16e.	00
17. For locations everywhere		
a. Average net book value of real and tangible personal property located everywhere .....	17a.	00
b. Gross annual rent paid for real property located everywhere multiplied by 8.....	17b.	00
c. Add line 17a and line 17b .....	17c.	00
d. Total wages, salaries, commissions and other compensation of all employees located everywhere .....	17d.	00
e. Gross receipts from sales made or services rendered everywhere .....	17e.	00
18. Apportionment. If there are no locations outside the city in line 17, see instructions for completing line 18.		
a. Real and tangible personal property. Divide line 16c by line 17c .....	18a.	%
b. Wages, salaries, commissions and other compensation. Divide line 16d by line 17d.....	18b.	%
c. Gross receipts from sales. Divide line 16e by line 17e.....	18c.	%
d. Add line 18a, line 18b, and line 18c.....	18d.	%
e. Average apportionment. Divide line 18d by 3. (See instructions).....	18e.	%

### TAX COMPUTATION

19. Taxable income before net operating loss deduction and special deductions per federal 1120 or 1120S as filed with IRS. Include the 1120 or 1120S with this return. (Subchapter S Corporations: Complete Worksheet A in the instructions.).....	19.	00
--	-----	----

### Additions to Business Income

20. Nondeductible portion of loss, from sale of property acquired prior to July 1, 1962 .....	20.	00
21. All expenses (including interest) incurred in connection with income not subject to city income tax .....	21.	00
22. City of Detroit income tax paid or accrued .....	22.	00
23. Other required additions (see instructions) .....	23.	00
Describe additions in line 23 ....		
24. Total additions. Add lines 20 through 23 .....	24.	00
25. Tax base after additions. Add line 19 and line 24 .....	25.	00

Taxpayer FEIN

**Subtractions from Business Income**

26. Interest from obligations of the United States, the states or subordinate units of government.....	26.		00
27. Dividend received deduction.....	27.		00
28. Foreign dividend gross up.....	28.		00
29. Foreign taxes paid or accrued deduction.....	29.		00
30. Nontaxable portion of gain from sales of property acquired prior to July 1, 1962.....	30.		00
31. Other allowable subtractions (include schedule; see instructions).....	31.		00
Describe subtractions in line 31 ...			
32. Total deductions. Add lines 26 through 31 .....	32.		00
33. Subtract line 32 from line 25. If negative, enter as a negative .....	33.		00
34. Multiply line 33 by percentage on line 18e .....	34.		00
35. Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions).....	35.		00
36. Subtract line 35 from line 34 .....	36.		00
37. Renaissance Zone Deduction from Form 5298, line 13 .....	37.		00
38. Total income subject to tax. Subtract line 37 from line 36 .....	38.		00
39. <b>Total Tax Liability.</b> Multiply line 38 by 2% (0.0200).....	39.		00

**Payments, Credits and Tax Due**

40. Overpayment credited from prior period return .....	40.		00
41. Estimated tax payments.....	41.		00
42. Tax paid with request for extension.....	42.		00
43. Payment and credit total. Add line 40, line 41 and line 42.....	43.		00

**If amending, complete line 44, line 45, and line 46; otherwise, skip to line 47**

44. Payment made with the original return plus additional tax paid after original return was filed.....	44.		00
45. Overpayment received on the original return .....	45.		00
46. Add line 43 and line 44, and subtract line 45 from the sum .....	46.		00
47. <b>Tax Due.</b> Subtract line 43 (or line 46, if amending) from line 39. If less than zero, leave blank .....	47.		00
48. Underpaid estimate penalty and interest (see instructions) .....	48.		00
49. Annual return penalty (see instructions).....	49.		00
50. Annual return interest (see instructions) .....	50.		00
51. <b>Payment Due.</b> If line 47 is blank, go to line 52. Otherwise, add line 47, line 48, line 49, and line 50 .....	51.		00

**Refund or Credit Forward**

52. Overpayment. Subtract line 39, line 48, line 49, and line 50 from line 43 (or line 46, if amending). If less than zero, leave blank (see instructions) .....	52.		00
53. <b>Credit Forward.</b> Amount on line 52 to be credited forward and used as an estimate for next tax year .....	53.		00
54. <b>Refund.</b> Subtract line 53 from line 52.....	54.		00

<b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		<b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
<input type="checkbox"/> By checking this box, I authorize the Michigan Department of Treasury to discuss my return with my preparer.		Preparer's PTIN, FEIN or SSN	
Authorized Signature for Tax Matters		Preparer's Business Name (print or type)	
Authorized Signer's Name (print or type)	Date	Preparer's Business Address and Telephone Number (print or type)	
Title	Telephone Number		

**ALL RETURNS**, mail to: Michigan Department of Treasury, PO Box 30811, Lansing MI 48909**WITH PAYMENT.** Pay amount on line 51. Make check payable to "State of Michigan - Detroit." Print taxpayer FEIN and "2016 Detroit Corporate Tax" on the front of the check. Do not staple the check to the return.