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PART 2: SUBTRACTIONS FROM INCOME
(All entries must be positive numbers.)

		Column A: Taxable Resident Income			Column B: Taxable Nonresident Income		
22.	Self-employed SEP, SIMPLE, IRA, and qualified plans. Include a copy of page 1 of U.S. 1040 (see instructions).....		00			00	
23.	Employee business expenses (see instructions).....		00			00	
24.	Work-related moving expenses for active duty military (see instructions).....		00			00	
25.	Alimony paid. Do not include child support (see instructions).....		00			00	
26.	Renaissance Zone deduction.....		00		XXXXXXXXXX		
27.	Other subtractions (see instructions). Describe: _____		00			00	
28.	Total Subtractions. Add lines 22 through 27.....		00			00	

PART 3: INCOME TAX CALCULATION

29.	Total income after subtractions. Subtract line 28 from line 21.....	00		00
30.	Exemption allowance (see instructions).....	00		00
31.	Net income. Subtract line 30 from line 29.....	00		00
32.	Losses transferred between columns A and B (see instructions).....	00		00
33.	Taxable income. Subtract line 32 from line 31. If line 32 is greater than line 31, enter "0".....	00		00
34.	Tax. Multiply line 33 column A by 2.4% (0.024) and enter in column A. Multiply line 33 column B by 1.2% (0.012) and enter in column B.	00		00
35.	Combined Total Income Tax. Add line 34 columns A and B.....			00

PART 4: CREDITS AND PAYMENTS

36.	Tax withheld from City Schedule W, line 5.....	00
37.	City estimated tax, extension payments and 2022 credit forward.....	00
38.	Tax paid for you by a partnership from City Schedule W, line 6.....	00
39.	Credit for income taxes paid to another city while a resident taxpayer. City of: _____	00
40.	Total Credits and Payments. Add lines 36 through 39.....	00

PART 5: REFUND OR TAX DUE

41a.	Tax Due. If line 35 is greater than line 40, subtract line 40 from line 35.....	00
41b.	Interest if applicable (see instructions).....	00
41c.	Penalty if applicable (see instructions).....	00
41d.	Underpaid estimate penalty and interest (see instructions).....	
41e.	Balance Due. Add lines 41a through 41d..... YOU OWE	00



Filer's Full Social Security Number

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42. Overpayment. If line 40 is greater than line 35, subtract line 35 from line 40.	42.		00
43. Credit Forward. Amount of line 42 to be credited to your 2024 estimated tax for your 2024 tax return	43.		00
44. Refund. Subtract line 43 from line 42.	44.	REFUND	00

PART 6: AMENDED RETURN

45. Reason for amending:

PART 7: CERTIFICATION

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2022, enter dates below. ENTER DATE OF DEATH ONLY. Example: 04-15-2023 (MM-DD-YYYY)		Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Filer	— —	Spouse	— —
Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		Preparer's PTIN, FEIN or SSN	
Filer's Signature		Date	
Spouse's Signature		Date	
<input type="checkbox"/> By checking this box, I authorize the Michigan Department of Treasury to discuss my return with my preparer.		Preparer's Name (print or type)	
		Preparer's Business Name, Address and Telephone Number	

Refund or zero returns. Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**

Pay amount on line 41e. Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make your check payable to "State of Michigan - Detroit." Print the last four digits of your **Social Security number** and "**2023 Detroit Income Tax**" on the front of your check. If paying on behalf of another taxpayer, **write the filer's name and the last four digits of the filer's Social Security number** on the check. Do not staple your check to the return. Keep a copy of your return and supporting schedules for six years. To check your refund status, have a copy of your Form 5120 available when you visit www.michigan.gov/citytax.