

FOR CALENDAR YEAR TAXPAYERS,  
THIS RETURN IS DUE ON OR  
BEFORE APRIL 30, 2011

**CITY OF PONTIAC INCOME TAX  
INDIVIDUAL RETURN – NON RESIDENT**

**P1040 (NR)  
2010**

<b>YOUR SOCIAL SECURITY NUMBER</b>			<b>SPOUSE'S SOCIAL SECURITY NUMBER</b>			VALIDATION AREA		
First Name(s) and Initial(s)			Last Name			Your Occupation		
Spouse's Name						Spouse's Occupation		
Street Address			P.O. Box			<b>IMPORTANT</b> Complete the following: <b>DID YOU FILE A 2009 PONTIAC RETURN?</b> Yes <input type="checkbox"/> No <input type="checkbox"/> If No, Explain IF YES, IS THE NAME(S), FILING STATUS AND ADDRESS IDENTICAL TO PREVIOUS YEAR RETURN? Yes <input type="checkbox"/> No <input type="checkbox"/> <small>If No, State Prior Information And Date of Change</small>		
City, Town or Post Office			State					
			Postal Zip Code			ASSESS NO.		
Spouse filing a separate return Y N social security number _____						VERIFIED		
Enter the name and address used on your return for 2009 _____								
If none filed, give reason. _____								

- YOURSELF     Blind     65 & Over (Your Birth Date) \_\_\_\_\_  
 SPOUSE     Blind     65 & Over (Spouse's Birth Date) \_\_\_\_\_

**Exemptions**

(See Instructions)

**REFUNDS WILL BE HELD UP FOR MISSING INFORMATION**

Dependents Name (first, initial, and last name)	Check if under age 1	If age 1 or over dependent's social security number	Relationship	No. of months in your home

No. of boxes checked

No. of children who lived with you

No. of children who didn't live with you due to a divorce or separation

No. of other dependents

Add numbers entered in boxes above

If more than four dependents, use attachment.

- a. If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement check here
- b. Total number of exemptions claimed – Enter on line 10 \_\_\_\_\_

ATTACH COPY OF FORM PW-2 OR W-2 HERE

1. <b>INCOME</b> – DO NOT INCLUDE S.U.B. PAY If joint return, include all income earned in Pontiac of both husband and wife. Enter GROSS income from employers for wages, salaries, commissions, tips, sick pay, etc. earned in Pontiac, indicate (W) for wife. (Box 1 W2 form)	Pontiac Income Tax withheld	TOTAL WAGES REPORTED IN BOX 1 ON PW-2 OR W-2 DOLLARS
Employer's Name      Actual Work Location (Number, Street, City and State)	\$ .00	1 .00
	.00	00
	.00	00
2. If more space is needed please attach separate listing sheet. <b>TOTALS</b> ➤	.00	2 00
3. <b>LESS EXCLUDABLE PORTION OF WAGES IN LINE 1 EARNED OUTSIDE PONTIAC (FROM PAGE 2 LINE E)</b> Excludable Wages 3	( )	00
4. Income (loss) FROM BUSINESS - from page 2 line 27 - <b>ATTACH FEDERAL SCHEDULE C</b> Business 4		00
5. Income (loss) FROM PARTNERSHIP(S) AND OTHER SOURCES - from page 2 line 31 Partnerships/Others 5		00
6. Income (loss) FROM RENTALS, SALES OR EXCHANGES of tangible property located in Pontiac <b>ATTACH COPIES OF FEDERAL SCHEDULES D, E, 4797, ETC.</b> Property Sales/Rentals 6		00
7. TOTAL - Add lines 2 through 6 Sub Total 7		00
8. TOTAL DEDUCTIONS - From page 2 line 32 Deductions 8		00
9. TOTAL - SUBTRACT line 8 from line 7 9		00
10. LESS: Amount of exemptions - Enter number of exemptions from b ( ) X 600.00 Exemptions 10		00
11. TOTAL - Income subject to tax - SUBTRACT line 10 from line 9 Taxable 11		00
12. City of Pontiac Tax 1/2% (MULTIPLY LINE 11 BY .005) Tax 12		00

**PAYMENTS AND CREDITS**

13. a. Pontiac income tax withheld by your employer from line 2 above - Attach PW-2 or W-2 13a	00	
b. Payments and credits on 2010 Declaration of Estimated Pontiac Tax b	00	
c. Other credits - EXPLAIN IN ATTACHED STATEMENT c	00	
TOTAL - Add lines 13 a, b, and c 13		00
14. If your payment (line 13) is larger than your tax (line 12), enter the amount you OVERPAID Applied to your 2011 Estimated Tax Refunded To You Donation to the City of Pontiac 14		00
15. <b>TAX DUE</b> Amounts due must be paid by April 30, 2011 or it will be subject to interest and penalty If your tax (line 12) is larger than your payment (line 13), enter AMOUNT YOU OWE <b>Pay in full with this return</b> 15		00

(Write social security number on check or money order and enclose with return. Make remittance payable to: "TREASURER, CITY OF PONTIAC" to address on back)

**IMPORTANT** - DETAILED SUPPORTING SCHEDULES **MUST** BE ATTACHED WHERE INDICATED BELOW. FAILURE TO ATTACH SCHEDULES OR ATTACHING INCOMPLETE SCHEDULES CAN RESULT IN DEDUCTIONS AND LOSSES BEING DISALLOWED OR DELAY THE PROCESSING OF YOUR RETURN UNTIL ACCEPTABLE SCHEDULES ARE OBTAINED.

**WAGE ALLOCATION - EXCLUSION**

Computation of Excludable portion of wages in Line 1. Use separate schedule for each W-2 qualifying for allocation.

- A) Actual number of days worked everywhere A. 260 days
- B) Actual number of days **WORKED** outside of Pontiac, not including holidays, sick or vacation time. B. \_\_\_\_\_ days  
List work location(s) \_\_\_\_\_
- C) Percentage of days worked outside of Pontiac (line B divided by line A) C. \_\_\_\_\_ %
- D) Total wages shown in Box 1 of W-2 D. .00
- E) Excludable wages earned outside of Pontiac (Line D multiplied by percentage from Line C) Enter here and on Page 1, Line 3. List where these wages were earned. E. .00

**PROFIT OR LOSS FROM BUSINESS OR PROFESSION**

IF YOU FILED A SCHEDULE C WITH YOUR FEDERAL RETURN, A COPY MUST BE ATTACHED TO THIS RETURN.

16. Net profit (or loss) from business or profession..... 16. .00

**BUSINESS ALLOCATION FORMULA** - use only if all business was not conducted in Pontiac. Otherwise enter amount from Line 16 on Line 24.

	All Activity Located Everywhere Column I	Activity on Located In Pontiac Column II	Percentage Column II / Column I
17. Average net book value of real and tangible personal property.....	17. <u>.00</u>	<u>.00</u>	
18. Gross rent paid for real property <b>only</b> multiplied by the factor 8.....	18. <u>.00</u>	<u>.00</u>	
19. TOTAL (add lines 17 and 18).....	19. <u>.00</u>	<u>.00</u>	%
20. Total Wages, salaries, commissions and other compensation of all employees.....	20. <u>.00</u>	<u>.00</u>	%
21. Gross receipts from sales made or services rendered.....	21. <u>.00</u>	<u>.00</u>	%
22. Total percentages - add the three percentages computed for lines 19, 20, and 21 which you entered in the last column (you must compute a percentage for each of lines 19, 20 and 21).....			22. _____ %
23. Average percentage (one-third of line 22) NOTE: In determining the average percentage (line 23), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages on line 22, shall be divided by the number of factors actually used. In the case of a taxpayer authorized by the Administrator to use one of the special formulae, attach copy of approval letter.			23. _____ %
24. Apportioned income (multiply line 16 by line 23) or if all business conducted in Pontiac, enter amount from line 16.			24. <u>.00</u>
25. LESS: Applicable portion of net operating loss carryover.			25. <u>.00</u>
26. LESS: Keogh Retirement Plan deduction (attach federal schedule to support deduction)			26. <u>.00</u>
27. TOTAL PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION. Enter here and on Page 1 Line 4.			27. <u>.00</u>

**OTHER INCOME**

All other Pontiac income is reported here. This includes partnerships, IRA distributions for which a deduction has been taken on a Pontiac return, and other sources.

Received from	Kind of Income	Address	Federal Identification Number	
28. ....				28. <u>.00</u>
29. ....				29. <u>.00</u>
30. ....				30. <u>.00</u>
31. Total of OTHER INCOME. Add Lines 28 through 30. Enter here and on Line 5, Page 1, line 5.....				31. <u>.00</u>

**DEDUCTIONS ALLOWED:**

You must attach a copy of your Federal form(s) to support entries on Line 32.

	Column 1 Federal amount from federal forms	Column 2 % excludable work above times amount in Column 1	Column 3 Column 1 less Column 2
32. Individual Retirement Accts (I.R.A.s) as allowed on Federal 1040 - attach supporting information.....	<u>.00</u>	<u>.00</u>	<u>.00</u>
Employee Business Expenses (see instructions for deductibility - attach Federal Form(s) 2106).....	<u>.00</u>	<u>.00</u>	<u>.00</u>
Moving Expenses (see instructions for deductibility - attach Federal Form 3903).....	<u>.00</u>	SEE INSTRUCTIONS	<u>.00</u>
Alimony (See instructions for deductibility - Attach Page 1 of Federal 1040).....	<u>.00</u>		<u>.00</u>
TOTAL DEDUCTIONS - total amounts in Column 3, enter on line 32 and on page 1 line 8.....			32. <u>.00</u>

I declare that I have examined this return (including accompanying schedule and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

<p><input checked="" type="checkbox"/> Signature _____ Date _____ Daytime Phone # _____</p>	<p><input checked="" type="checkbox"/> Signature of preparer other than taxpayer _____ DATE _____</p>
<p><input checked="" type="checkbox"/> Signature _____ Date _____ Daytime Phone # _____</p>	<p>Firm name and address _____ City, State and Zip. _____</p>
<p>MAIL RETURNS WITH PAYMENTS FOR BALANCE DUE (INCLUDE SS# ON CHECK OR MONEY ORDER) TO: <b>CITY OF PONTIAC 1040 PAYMENTS</b> P.O. BOX 530 EATON RAPIDS, MI 48827-0530</p>	<p>MAIL ALL OTHER RETURNS TO: <b>CITY OF PONTIAC INCOME TAX DIVISION</b> P.O. BOX 530 EATON RAPIDS, MI 48827</p> <p style="text-align: right;">TELEPHONE # (248) 758-3236 If you have any questions regarding City of Pontiac Income Tax.</p>