

FOR CALENDAR YEAR TAXPAYERS,
THIS RETURN IS DUE ON OR
BEFORE MAY 1, 2006

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

**P1040 (NR)
2005**

YOUR SOCIAL SECURITY NUMBER			SPOUSE'S SOCIAL SECURITY NUMBER			VALIDATION AREA		
First Name(s) and Initial(s)			Last Name			Your Occupation		
Spouse's Name			Spouse's Occupation			IMPORTANT		
(Street or Rural Route Address)			P.O. Box					
City, Town or Post Office			State			Postal Zip Code		
Spouse filing a separate return Y N social security number _____			Complete the following: DID YOU FILE A 2004 PONTIAC RETURN? 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>			TRANSACTION NO.		
Enter the name and address used on your return for 2004 _____						ASSESS NO.		
If none filed, give reason. _____						VERIFIED		

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

Exemptions

(See Instructions)

If more than four dependents, use attachment.

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	➤ <input style="width: 40px;" type="text"/>
No. of children who lived with you	➤ <input style="width: 40px;" type="text"/>
No. of children who didn't live with you due to a divorce or separation	➤ <input style="width: 40px;" type="text"/>
No. of other dependents	➤ <input style="width: 40px;" type="text"/>
Add numbers entered in boxes above	➤ <input style="width: 40px;" type="text"/>

- 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 _____

1. INCOME – 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.	TOTALS ➤ .00	2	00
3. LESS EXCLUDABLE PORTION OF WAGES IN LINE 1 EARNED OUTSIDE PONTIAC (FROM PAGE 2 LINE E) Excludable Wages	3	()	00
4. Income (loss) FROM BUSINESS - from page 2 line 27 - ATTACH FEDERAL SCHEDULE CBusiness	4		00
5. Income (loss) FROM PARTNERSHIP(S) AND OTHER SOURCES - from page 2 line 31Partnerships/Others	5		00
6. Income (loss) FROM RENTALS, SALES OR EXCHANGES of tangible property located in Pontiac ATTACH COPIES OF FEDERAL SCHEDULES D, E, 4797, ETC.....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 2005 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 The overpayment amount on line 14 is to be:			
	Applied to your 2006 Estimated Tax		
	Refunded To You		00
	Donation to the City of Pontiac	14	
15. TAX DUE Amounts due must be paid by May 1, 2006 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 Pay in full with this return	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)

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

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.	.00	.00	
18. Gross rent paid for real property only multiplied by the factor 8.....	18.	.00	.00	
19. TOTAL (add lines 17 and 18).....	19.	.00	.00	%
20. Total Wages, salaries, commissions and other compensation of all employees.....	20.	.00	.00	%
21. Gross receipts from sales made or services rendered.....	21.	.00	.00	%
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.			.00
25. LESS: Applicable portion of net operating loss carryover.	25.			.00
26. LESS: Keogh Retirement Plan deduction (attach federal schedule to support deduction)	26.			.00
27. TOTAL PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION. Enter here and on Page 1 Line 4.	27.			.00

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.....	.00	.00	.00
Employee Business Expenses (see instructions for deductibility - attach Federal Form(s) 2106).....	.00	.00	.00
Moving Expenses (see instructions for deductibility - attach Federal Form 3903).....	.00	.00	.00
Alimony (See instructions for deductibility - Attach Page 1 of Federal 1040).....	.00	.00	.00
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>X Signature _____ Date _____ Daytime Phone # _____</p>	<p>X Signature of preparer other than taxpayer _____ DATE _____</p>
<p>X 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: CITY TREASURER CITY OF PONTIAC P. O. BOX 430779 PONTIAC, MI 48343-0779</p>	<p>MAIL ALL OTHER RETURNS TO: INCOME TAX DIVISION CITY OF PONTIAC 47450 WOODWARD AVE PONTIAC, MI 48342</p>	<p>TELEPHONE # (248) 758-3236 If you have any questions regarding City of Pontiac Income Tax.</p>
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