

This return is due April 30, 2005

Residency Status: SEE INSTRUCTIONS. Includes fields for name, social security number, and address. Resident status options: RESIDENT, NONRESIDENT, PARTIAL RESIDENT.

EXEMPTIONS

EXEMPTIONS (see instructions). Includes checkboxes for You and Spouse with extra exemption options (65 or older, blind). Includes boxes for Number of boxes checked, Number of dependents you claim, and Total number of exemptions.

Table with 4 columns: Description, Column I (Amounts from your Federal return), Column II (Exclusions), and Column III (Column I minus Column II Income subject to tax). Rows include Wages, salaries, tips, etc.; Interest income; Dividend income; Business income; Capital gain; Supplemental income; Other income; Adjustments; Total income; Exemption Credit; TAXABLE INCOME; TAX; Port Huron tax withheld; 2004 estimated tax payments; Credit for tax paid; Total payments and credits; BALANCE DUE; OVERPAYMENT.

I declare, under penalty of perjury, that the information in this return and attachments is true and complete to the best of my knowledge. Includes fields for Your signature, Spouse's signature, and Date.

I declare under penalty of perjury, that this return is based on all information of which I have knowledge. Includes field for Preparer's name, address and ID number.

Make checks payable to: Treasurer, City of Port Huron. Mail to: Income Tax Division, 100 McMorran Blvd., Port Huron, MI 48060. Includes Preparer's signature and Date.

**SCHEDULE A - EXCLUDABLE WAGES**

1. Wages earned partly outside of Port Huron - NONRESIDENTS ONLY
  - A. Total number of days you worked for this employer during the year (EXCLUDE vacation and sick days) \_\_\_\_\_ days
  - B. Actual number of days during the year you worked for this employer inside of the city \_\_\_\_\_ days
  - C. Number of days you worked outside the city FOR THIS employer during the year - **List location below** \_\_\_\_\_ days
  - D. Percentage of days you worked outside the city for this employer (divide line C by line A) \_\_\_\_\_ %
  - E. Wages you earned from this job during the year (from your W-2) - **List location outside the city below** \$ \_\_\_\_\_
  - F. Excludable wages from this job (multiply line E by line D) \$ \_\_\_\_\_
2. Wages earned by a NONRESIDENT entirely outside the city, but included on the return (line 1, column I) - List location below \$ \_\_\_\_\_
3. Military pay - Excludable by both residents and nonresidents \$ \_\_\_\_\_
4. TOTAL EXCLUDABLE WAGES (add line 1F, 2, 3) - Enter the total here and on the front of the return (line 1, column II) \$ \_\_\_\_\_

List the specific location you worked outside of the city

**SCHEDULE B - BUSINESS INCOME EXCLUSIONS**

1. Taxable income for the year \$ \_\_\_\_\_
2. Additions (Note: add back Port Huron income tax deducted from income) - List: \_\_\_\_\_ \$ \_\_\_\_\_
3. Subtractions - List: \_\_\_\_\_ \$ \_\_\_\_\_
4. Allocable income - line 1 plus line 2, minus line 3 \$ \_\_\_\_\_
5. Allocation percentage (from schedule below) - If all business was conducted in the city enter 100%, RESIDENTS ENTER 100% \_\_\_\_\_ %
6. Taxable income - multiply line 4 by line 5, enter the result here \$ \_\_\_\_\_
7. Excludable income - line 4 minus line 6 \$ \_\_\_\_\_

**BUSINESS ALLOCATION FORMULA - NONRESIDENTS ONLY**

- Aa. Average net book value of real and tangible personal property
- Ab. Gross rentals of real property multiplied by 8
- Ac. Total - line Aa plus line Ab
- B. Total wages salaries, commissions and other compensation paid to all employees
- C. Gross receipts from sales made or services rendered
- D. Total of all percentages - add the percentages computed on lines Ac, B and C
- E. Average percentage - divide line D by three\* - Enter here and on line 5 above

I Located everywhere	II Located in the city	III Percentage in the city
		<b>II ÷ I</b>
		%
		%
		%
		%

\* Note: in determining the average percentage, if a factor does not exist, you must divide line D by the number of factors used  
 Note: If you are authorized to use a special formula, give the date of the administrators approval letter and attach a schedule detailing the calculation

**SCHEDULE C - OTHER EXCLUSIONS** (Exclude in column II if shown on the front of the return)

- |   |  |
|---|--|
| 1. Interest income from federal, state, or municipal obligations \$ _____ | 4. Taxable social security benefits \$ _____                   |
| 2. Unemployment compensation \$ _____                                     | 5. State and local refunds included in taxable income \$ _____ |
| 3. Pensions and annuities \$ _____  | 6. Other - describe _____ \$ _____                             |

RESIDENTS: The city compares the total income reported on your city return to the income reported on your state return. Provide information in this section that explains any difference between the first line of your state return (adjusted gross income) and the total income reported on this return.

**SCHEDULE D - ADJUSTMENTS** (Explain adjustments claimed)

1. Moving expenses (into the taxing area only) - Attach federal form 3903 \$ \_\_\_\_\_
2. Employee business expenses SEE INSTRUCTIONS - Attach federal form 2106 \$ \_\_\_\_\_
3. Alimony paid - child support is NOT deductible \$ \_\_\_\_\_
4. Deductible I.R.A. contributions - YOU MUST ATTACH A RECEIPT for any contribution claimed \$ \_\_\_\_\_
5. Other - attach documentation and describe: \_\_\_\_\_ \$ \_\_\_\_\_
6. Other - attach documentation and describe: \_\_\_\_\_ \$ \_\_\_\_\_

Note: Nonresidents must prorate income based on the amount of income subject to tax - see instructions

List employers who paid you wages and DID NOT WITHHOLD CITY TAX (list only if you did not attach a copy of your W-2 from the employer)

Employer's name	Work location	Wages
		\$
		\$
		\$
		\$