

**CITY INCOME TAX ACT (EXCERPT)**  
**Act 284 of 1964**

**141.644 Federal income tax return; eliminations.**

Sec. 44. Where total income, total deductions, net profits, or other figures are derived from the taxpayer's federal income tax return, any item of income not subject to the city income tax and unallowable deductions shall be eliminated in determining net income subject to the city tax. The fact that a taxpayer is not required to file a federal income tax return does not relieve him from filing a city tax return.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964.