

2026 City Business Income Apportionment Schedule

Issued under authority of Public Act 284 of 1964, as amended.

INSTRUCTIONS: Complete this form if you have income from more than one business to apportion on Form 5119. Or, complete this form if you are filing Form 5120 and business activity occurs both inside and outside the **filing city** while a nonresident.

Type or print in blue or black ink.

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789)

If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)

4. Name of Business Entity			5. Federal Employer Identification No. (FEIN)
			6a. City return for the city of:
			6b. City Code

	A. Located Everywhere	B. Located in the Filing City	C. Percentage (B divided by A)
7. Average net book value of real and tangible personal property	00	00	XXXXX
8. Gross annual rent paid for real property multiplied by 8.....	00	00	XXXXX
9. CITY SHARE OF PROPERTY: Add lines 7 and 8. Divide column B by column A and enter as a percentage in column C.....	00	00	%
10. Total wages, salaries, commissions and other compensation of all employees.....	00	00	%
11. Gross receipts from sales made or services rendered	00	00	%
12. TOTAL: Add lines 9, 10 and 11, column C.			%
13. Average: Divide line 12 by 3.....			%

14. Net profit or (loss) from U.S. "Schedule C" or "Schedule F".....	14.	00
15. Multiply line 13 by line 14.....	15.	00
16. Applicable portion of net operating loss carryover.....	16.	00
17. Applicable part of self-employment retirement deduction.....	17.	00
18. Add lines 16 and 17.....	18.	00
19. Subtract line 18 from line 15 and enter here. For Form 5119: Total the amounts from Form(s) 5327, line 19, and Form 5119, line 49, and enter on Form 5119, line 10. For Form 5120: Total the amounts from Form(s) 5327, line 19, and enter on Form 5120, line 14, Column B.	19.	00

NOTE: Do not file. Retain a copy for your records.