



**SCHEDULE N — COMPUTATION OF WAGES EARNED IN DETROIT —**  
**DO NOT USE THIS SCHEDULE IF ALL YOUR WORK IS PERFORMED IN DETROIT**



**If your Detroit allocation is less than 100%, please attach letter from your employer to verify lines 1 & 2 of this Schedule and your work log.**  
 (see instructions for definition of "days worked")

	You	Spouse
1. a. Number of days paid (5 day week x 52 weeks = 260 days) (if other than 260 days attach explanation) .....	1a. _____	1a. _____
b. Vacation, holidays, sick, and other days not worked .....	1b. _____	1b. _____
c. Actual number of days worked everywhere (1a minus 1b) .....	1c. _____	1c. _____
2. Actual number of days worked in Detroit .....	2. _____	2. _____
3. Percentage of days worked in Detroit (line 2 divided by line 1c) .....	3. _____ %	3. _____ %
4. Total wages shown on W-2 .....	4. _____ .00	4. _____ .00
5. Wages earned in Detroit (line 4 multiplied by percentage on line 3) .....	5. _____ .00	5. _____ .00

Enter total for both columns, page 1 line 1 (If multiple schedules are used the total for all line 5's)

This schedule applies to Non-Residents only. Where both Husband and Wife have income subject to allocation, figure them separately. Also a separate computation must be made for each W2. (Photocopy this schedule if needed).

**SCHEDULE J — Other Income (or losses)**

1. Rental income (or loss) from tangible property in the City of Detroit (attach federal schedule)	1. _____ .00
2. Net Profit (or loss) from business or profession (Schedule C line 6)	2. _____ .00
3. Income (losses) from DETROIT partnership and other income (attach federal schedule)	3. _____ .00
4. Gain (or loss) from sale or exchange of tangible property in the City of Detroit (attach federal schedule)	4. _____ .00
5. Total (Add lines 1, 2, 3 and 4, Enter on page 1 line 2)	5. _____ .00

**SCHEDULE M — DEDUCTIONS ALLOWED ON DETROIT RETURN**

You must attach copies of your federal forms to support lines 1 through 5. (See Instructions)

	Federal Amount		Deductible Amount	
	\$ You	Spouse	You	Spouse
1. Employee Business Expenses (attach federal form 2106 and see instructions) .....	_____ .00	_____ .00	_____ .00	_____ .00
2. Moving Expenses (attach federal form 3903) .....	_____ .00	_____ .00	_____ .00	_____ .00
3. Individual Retirement Account (IRA) (attach federal form 1040, page 1) .....	_____ .00	_____ .00	_____ .00	_____ .00
4. Alimony (attach federal form 1040, page 1) .....	_____ .00	_____ .00	_____ .00	_____ .00
5. Total Deductions (add lines 1 through 4), enter total for both columns on page 1, line 4 .....	\$ _____ .00		_____ .00	_____ .00

**SCHEDULE C — PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION. You must attach a copy of the schedule C filed with your federal income tax return. Attach a separate schedule for each business.**

1. Net profit (or loss) from business or profession per federal Schedule C attached .....	1. _____ .00
2. Apportionment percentage from Schedule D below, line 5 — if all business was conducted in Detroit, enter 100% and <b>DO NOT</b> fill in Schedule D .....	2. _____ %
3. Apportioned income (multiply line 1 by line 2) .....	3. _____ .00
4. Less: Applicable portion of net operating loss carryover .....	4. _____ .00
5. Less: Applicable portion of Self-Employment Retirement deduction (attach federal form 1040, page 1) .....	5. _____ .00
6. Total: (enter amount on Schedule J above, line 2) .....	6. _____ .00

**SCHEDULE D — INCOME APPORTIONMENT FORMULA:**

	Located Everywhere I	Located in Detroit II	Percentage III (II divided by I)
1. Average net book value of real and tangible personal property .....	_____ .00	_____ .00	_____ %
a. Gross annual rent paid for real property multiplied by 8 .....	_____ .00	_____ .00	_____ %
b. TOTAL (add lines 1 and 1a) .....	_____ .00	_____ .00	_____ %
2. Total wages, salaries, commissions and other compensation of all employees .....	_____ .00	_____ .00	_____ %
3. Gross receipts from sales made or services rendered .....	_____ .00	_____ .00	_____ %
4. Total (add lines 1b, 2 and 3) you must compute a percentage for each line .....	_____ .00	_____ .00	_____ %
5. Average * (enter here and on Schedule C, line 2) .....	_____ .00	_____ .00	_____ %

\* To determine the average, divide line 4 by 3. However, if a factor does not exist, divide the sum of the percentages by the number of factors actually used. In the case of a taxpayer authorized by the Finance Director to use a special formula, attach a copy of the approval letter.

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

Taxpayer's Signature	Date	Occupation	( ) Home Phone	( ) Work Phone
Spouse's Signature	Date	Occupation	( ) Home Phone	( ) Work Phone
Signature of preparer other than taxpayer	Date	Address	I.D. number	

MAILING INSTRUCTIONS: Due Date: This return is due April 30, 2013 or at the end of the fourth month after the close of your tax year.

Returns With Payments: TREASURER, CITY OF DETROIT  
 P.O. BOX 33401, Detroit, Michigan 48232

Refund and all others: DETROIT CITY INCOME TAX  
 P.O. BOX 33402, Detroit, Michigan 48232