

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 DO NOT 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, 2014 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