

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.

	You	Spouse
(see instructions for definition of "days worked")		
1. a. Number of days paid (5 day week x 52 weeks = 260 days)	1a. _____	1a. _____
(if other than 260 days attach explanation)		
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. _____	4. _____
5. Wages earned in Detroit (line 4 multiplied by percentage on line 3)	5. _____	5. _____

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

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)	_____	_____	_____	_____
2. Moving Expenses (attach federal form 3903)	_____	_____	_____	_____
3. Individual Retirement Account (IRA) (attach federal form 1040, page 1)	_____	_____	_____	_____
4. Alimony (attach federal form 1040, page 1)	_____	_____	_____	_____
5. Total Deductions (add lines 1 through 4), enter total for both columns on page 1, line 4	\$ _____		_____	_____

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. _____
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. _____
4. Less: Applicable portion of net operating loss carryover	4. _____
5. Less: Applicable portion of Self-Employment Retirement deduction (attach federal form 1040, page 1)	5. _____
6. Total: (enter amount on Schedule J above, line 2)	6. _____

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	_____	_____	_____
a. Gross annual rent paid for real property multiplied by 8	_____	_____	_____
b. TOTAL (add lines 1 and 1a)	_____	_____	_____
2. Total wages, salaries, commissions and other compensation of all employees	_____	_____	_____
3. Gross receipts from sales made or services rendered	_____	_____	_____
4. Total (add lines 1b, 2 and 3) you must compute a percentage for each line	_____	_____	_____
5. Average * (enter here and on Schedule C, line 2)	_____	_____	_____

* In determining 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, 2011 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