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### NONRESIDENTS ONLY

#### PART 3: WAGE ALLOCATION FOR NONRESIDENTS

Part 3 applies only to Nonresidents computing wages earned in Detroit. Do not complete Part 3 if all of your work is performed in Detroit. See instructions for additional information and definition of "days worked". Residents **do not** complete Part 3 as all wages are subject to tax.

A separate computation must be made for each W-2. If both filer and spouse have income subject to allocation, figure them separately. Include only wages allocated to Detroit in column H below on Form 5119, line 9 or Form 5120, line 10, column B. If you need additional space, attach another Form 5253.

A	B	C	D	E	F	G	H
Enter "X" for: Filer or Spouse	Number of Days paid (5 day week x 52 weeks = 260 days)	Number of days vacation, holidays, and other days not worked.	Actual number of days worked everywhere. <b>Subtract C from B.</b>	Actual number of days worked in Detroit	Percentage of days worked in Detroit. <b>Divide E by D.</b>	Total wages shown on W-2 (City Schedule W)	Wages earned in Detroit. <b>Multiply G by percentage in F.</b>
					%	00	00
	If Column B is not 260 days, enter explanation.						
					%	00	00
	If Column B is not 260 days, enter explanation.						
					%	00	00
	If Column B is not 260 days, enter explanation.						
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