

WORKSHEET A SALARIES, WAGES, TIPS AND OTHER EMPLOYEE COMPENSATION PER W-2(S)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
EMPLOYER'S NAME	CITY WHERE EMPLOYED	GROSS INCOME FROM W-2'S (BOX 5 OR BOX 18, WHICHEVER IS HIGHER)	WAGES TAXED AND NOT REFUNDED BY OTHER CITY (W-2 BOX 18) (DO NOT INCLUDE PICKERINGTON)	PICKERINGTON TAX WITHHELD (DO NOT INCLUDE SCHOOL TAX SD 2307)
A.				
B.				
C.				
D.				
E. TOTALS				

ENTER ON:

PAGE 1, LINE 1

**YOU MUST INPUT WAGES* AFTER
DEDUCTIONS IN SECTION 3 BELOW
TO CALCULATE CREDIT
* TAXED BY ANOTHER CITY**

PAGE 1, LINE 9

If necessary, attach sheet for additional W-2 information.

SECTION 1 - OTHER INCOME

- 1. Profit/Loss from any Business Owned (Attach Federal Schedule C) \$ _____
- 2. Rental and/or Farm Income/Loss (Attach Federal Schedule E or F) \$ _____
- 3. Partnership Income/Loss (Federal Schedule E) \$ _____
- a. Net Loss Per Previous Pickerington Tax Returns (see note below) - \$ (_____)
- 4. Other Income (from Pass-through-Entities, Estates, Trusts, Fees, Tips etc.) \$ _____
Attach 1099s, K-1 or appropriate Federal Schedules
- 5. TOTAL (Add lines 1, 2, 3, 3a and 4) \$ _____

(Carry to page 1, line 2)
But not less than -0-

NOTE: The net loss from any business activity cannot be used to offset salaries, wages, commissions, or other compensation, or non-business income. Net Operating Losses may be carried forward for five (5) years beginning tax year 2017.

SECTION 2 - DEDUCTIONS

- A. Partial year residents – income earned while NOT a resident of Pickerington \$ _____
Wages earned IN Pickerington CANNOT be pro-rated. Exact figures must be used whenever possible. Income averaging may be used only when exact figures are not available. (see instructions)
- B. 2106 Employee Business Expenses are for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses. **The 2106 Form, as filed with the IRS, with an itemization of all expenses reported, page 2 of Federal Form 1040 and a copy of Federal Schedule 1 MUST BE ATTACHED OR THE DEDUCTION WILL BE DISALLOWED** \$ _____
- C. Moving Expenses included in income on W-2 and reimbursed by employer. Employer documentation must be provided (Applies only to residents moving into City) \$ _____
- D. TOTAL DEDUCTIONS \$ _____

(Carry to section 3 below)

SECTION 3 - CREDIT (ALLOWABLE ONLY FOR PICKERINGTON CITY RESIDENTS)**

**Credits must be substantiated with W-2s or other city returns showing taxes paid to another municipality.
DO NOT INCLUDE ANY SCHOOL DISTRICT TAX. (SD2307)

If your salary and/or income has been taxed and not refunded by a city other than Pickerington, use this calculation:
(Use only that portion of wage/income actually taxed; partial year residents must use partial year figures for tax liability and for credit. If you have or will receive a refund from the employment city on any portion of your income, you must exclude that portion from the credit calculation.)

DEDUCTIONS IN SECTION 2 ABOVE MUST BE DEDUCTED FROM WAGES BEFORE TAX CREDIT IS FIGURED.

TOTAL APPLICABLE WAGES TAXED BY ANOTHER CITY \$ _____ X 1/2% (.005) = _____ \$ _____
(after deductions) (Carry to page 1, line 10)