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# 2018

**CITY OF JACKSON, MI.**

## INDIVIDUAL RETURN

(FOR RESIDENT AND NON-RESIDENT)

**FILING DATE:**

**YOUR RETURN MUST BE FILED BY APRIL 30, 2019. PENALTIES, AS PROVIDED BY LAW WILL BE ASSESSED ON ALL LATE PAYMENTS.**

**REMITTANCE:**

**Make remittance payable to: TREASURER, CITY OF JACKSON**

**MAILING:**

**MAIL YOUR RETURN AND REMITTANCE, WITH EARNINGS STATEMENTS (W-2 FORMS) AND ALL SCHEDULES ATTACHED.**

**ATTACH SCHEDULES:**

**SUPPORT ALL FIGURES WITH COPIES OF FEDERAL SCHEDULES TO AVOID UNNECESSARY CORRESPONDENCE OR DELAY IN RECEIVING REFUNDS.**

**MAIL RETURNS TO: CITY INCOME TAX DIVISION, 161 W. MICHIGAN AVENUE, JACKSON, MI. 49201**

**IRS audit adjustments and other changes:**

If any previous income tax liability due the City of Jackson should have been amended because you filed an amended federal income tax return, or as a result of an audit by the IRS or for other reasons and you have not as yet notified the Jackson Income Tax Division, send an itemized listing of the changes under separate cover to:

**INCOME TAX DIVISION  
CITY HALL  
JACKSON, MI. 49201**

(\*\*insert) Please note that all corporations must file as corporations with the Jackson Income Tax Division even though certain corporations can file as partnerships (1120-S) with the IRS. If you are a stockholder of such a corporation do not include your dividend income from such corporation as dividends are not taxable to non-residents. Similarly do not include your prorata share of the profits or loss of the corporation since the corporation will be filing its own tax return.

**INSTRUCTIONS FOR PAGE 1 – 2018 J-1040****WHO MUST FILE**

The City of Jackson Individual Income Tax Return, Form J-1040, is to be filed by every individual who has \$600 or more total income on Line 15, Page 1 of the J-1040. The filing of a declaration of estimated tax does not excuse a taxpayer from filing an annual return even though there is no change in the declared tax liability nor additional amount due. Estates and trusts, partnerships and corporations shall file on forms provided for their specific use. **Filing must be made on City of Jackson forms. Other cities' forms are not acceptable.** The fact that a taxpayer is not required to file a federal income tax return does not relieve them from filing a City of Jackson tax return.

**COMPLETING YOUR RETURN**

- First complete the name and address, and be certain that your social security number has been entered correctly.
- **If taxpayer or spouse is deceased attach a copy of the death certificate.**
- Show residency status for 2018. If you were a resident only part of 2018 use J-1040TC in this booklet or see instructions for Partial Residency Tax Table on Page 4.
- Enter income from the Federal return in Column I.
- Enter amounts of income NOT subject to Jackson income tax under the "Not subject to tax" column and identify in schedules on Page 2. Subtract the "Not subject to tax" column from "federal return" column and enter difference in "Income subject to tax" column. If there are no exclusions, use "income subject to tax" column only. **ALL FIGURES MUST BE ROUNDED TO THE NEAREST DOLLAR. Support figures with schedules.**
- Multiply \$600 by the number of allowed exemptions, which includes an extra exemption for an individual 65 or older, and/or legally blind. Individuals claimed on parents' return may claim themselves.
- Multiply Line 25 by proper tax rate for tax liability.
- Be sure Jackson tax withheld as shown on attached Forms W-2 agrees with credit taken on Line 27.
- Credit for payments on 2018 Declaration of Estimated Tax should be actual amounts paid to the City of Jackson
- Take credit on Line 29 for tax paid to another city, limited to .0050 Jackson's non-resident rate. Attach a copy of that city's return.
- Add Lines (27-29) and enter on Line 30.
- If your tax credits (Line 30) are less than your tax liability (Line 26), show amount you owe (Line 31) and **PAY.**
- **Electronic Funds Withdrawal.** Must check box marked Pay Tax Due – Electronic funds withdrawal. Write routing numbers in box and account numbers in box b. Check only 1 box for account type.
- If Line 30 is more than Line 26, show overpayment on Line 32.
- Enter the amount of refund you would like applied to 2019
- Subtract amount applied to 2019 tax return. Subtract \$1.00 or more if you would like to donate to Parks and Recreation. This is your refund. Allow at least 45 days for refund check.
- **Direct Deposit of Refund.** Must check box marked Refund – Direct Deposit. Complete Box a and b. Check only 1 box for account type.
- The taxpayer and spouse (if a joint return) **MUST SIGN THE RETURN.** Please print name and phone number of tax preparer.

**DOCUMENTATION REQUIREMENTS**

Copies of all federal schedules and other documentation supporting income, losses and deductions must be attached to your return. **Failure to attach federal schedules and documentation or attaching incomplete schedules and documentation will delay the processing of your return and may result in deductions being disallowed.**

**MARRIED PERSONS – JOINT OR SEPARATE RETURNS**

Married persons may file either a joint return or separate return. If a joint return is filed, all income of both husband and wife must be included and both must sign it, and both names must be listed in the heading, such as "John A. and Mary B. Doe".

**If separate returns are filed, neither spouse can claim the other as a dependent on their separate return.** However, you can claim the exemption for your spouse only if your spouse had no taxable income and was not the dependent of another taxpayer. Children and other dependents can only be claimed by the spouse who claims such dependents under the Federal Internal Revenue Code. If one spouse has a different tax status than the other, each spouse must file a separate return based on each one's residency for 2018

**THE ONLY ALLOWABLE DEDUCTIONS ARE:****A. EMPLOYEE BUSINESS EXPENSES**

Employee business expenses allowable under the Jackson Income Tax Ordinance differ from the I.R.S. allowance:

1. Expenses of travel, meals and lodging while away from home for services as an employee.
2. Expenses as an outside salesperson, who works away from employer's place of business (does not include driver-salesperson whose duty is service and delivery).
3. Expenses of transportation (BUT NOT TRANSPORTATION TO AND FROM WORK).
4. Expenses reimbursed under an expense account, if the reimbursement has been included in gross earnings.

**IMPORTANT:** Business expenses on line 4 of Form 2106 are not an allowable deduction on the Jackson return unless the taxpayer qualifies as an outside salesperson.

**B. SELF-EMPLOYMENT RETIREMENT and I.R.A. PLANS.****C. MOVING EXPENSES** into the City of Jackson. Active Duty U.S. Armed Services only.

**ALIMONY to the extent includable in the former spouses adjusted gross income under the Federal Internal Revenue.**

**IMPORTANT:** B thru D above is limited to the amount taken on your federal return and in proportion to taxable income under the Jackson Income Tax Ordinance. A copy of the federal schedule(s) supporting such deductions must be attached.

**EXEMPT INCOME**

- The following income is not taxable to either a resident or non-resident and should be excluded by both:
- Gifts, bequests, and non-profit bingo winnings.
- *Qualified* proceeds from insurance, annuities, pensions, retirement plans and social security.
- Welfare relief, unemployment compensation/benefits, workers' compensation and sub pay.
- Interest from Federal, State and City Obligations (US Bonds, Municipal Bonds and Treasury Bills).
- Amounts paid to any employee as reimbursement for expenses necessarily and actually incurred by him/her in the actual performance of his/her services and deductible as such by the employer.
- Compensation received for service in the armed forces of the United States, including the reserves.
- Subchapter S corporation ordinary business income(loss).
- State and City Refunds.



## **RESIDENT**

### **Line 1-Wages, Salaries, Tips, Bonuses, Sick Pay, Buyouts etc.**

The front page of the Federal Return must be attached to all returns in order to verify income. A resident is taxed on ALL earnings, including salary, bonus, separation and incentive payments, tips, commissions and other compensation for services rendered, **REGARDLESS WHERE EARNED.** **EXAMPLE:** Taxpayer lives in the City of Jackson but works in Ann Arbor and receives his paycheck from the home office in New York City, 100% of his compensation is taxable. Attach all Form W-2s.

### **Line 2-Interest and Dividends**

Interest and Dividends are taxable the same as the Federal return except margin interest and interest on U.S. Bonds, Treasury Bills and Notes is excluded on Schedule B. The amount from Federal 1040, Line 8a, U.S. Agency Bonds are taxable

### **Line 4-Business Income** (Attach Federal Schedule C)

All self-employment income is taxable. Job Credits and additional depreciation due to Investment Credit adjustment are deducted from Federal taxable income.

### **Line 5 & 6-Sale or Exchange of Property** (Attach Schedule D)

Long and short term capital gains and losses are to be reported in the same manner as the Federal return except that portion occurring before July 1, 1965, shall be excluded. The exclusion shall be computed by the difference between the purchase price and fair market value at July 1, 1965 (June 30 closing price for traded securities) or by prorating the gain or loss on the basis of total months held to months in the non-taxable period. Include gains or losses from Federal Form 4797.

### **Line 7-Individual Retirement Account.** (Attach 1099R)

Individual Retirement Account distributions received after reaching 59 ½ and conversions to Roth IRA are not taxable unless early distributions.

### **Line 8-Pension Distributions** (Attach 1099R)

Enter amounts from Federal 1040, Line 16b or Federal 1040A, Line 12b. Pensions are not taxable unless early distributions.

### **Qualified Retirement Plan Distributions** (Attach 1099R)

Social security and annuities are not taxable.

### **Line 9-Supplemental Income** (Attach Federal Schedule E)

Enter on this line, Column I, the total amount shown on the Federal Form 1040, Line 17. For Income not subject to tax, Complete Schedule E on Page 2 and enter total to Page 1 of Form S-1040, Line 9, in column "Income not subject to tax". Losses on passive income is the same as Federal Form 1040, except Sub Chapter "S" Corp are not deductible.

### **Line 10-Subchapter S Corporation Distributions.**

Actual distributions of Subchapter earnings (dividends) are taxable the same as the Federal, except margin interest is deducted on Schedule B.

### **Line 14-Miscellaneous** (Attach Support)

Enter amount from Federal Form 1040 Page 1, Line 21.

Included in this line would be jury duty, stock savings plans, ESOP payout, all gambling winnings and other miscellaneous income.

### **Line 16-22-DEDUCTIONS**

See "Instructions for Page 1" for allowable Adjustments. Enter total "Adjustments to Income" from Federal Form 1040 or 1040A. Must attach Form 2106 for employee business expense; Front page of Federal Form 1040 for all other adjustments. (IRA, SEP, Alimony, etc.).

### **Line 26- Tax**

Residents are taxed on 100% of their earnings at 1.00%.

Partial year residents are taxed on:

100% of earnings while a resident at 1.00%

100% of city earnings while a non-resident at .50%

## **NON-RESIDENT**

### **Line 1-Wages, Salaries, Tips, etc.**

A non-resident is taxed only on earnings received for work done or services performed in the City of Jackson. Compensation paid to a non-resident for work performed outside the City of Jackson should be excluded, based on the percentage of time worked in and out of Jackson (Use Page 2, Employer). Severance, vacation, holiday pay or sick time and bonus payments are taxable on the same ratio as normal earnings. The percentage of compensation may also be computed on the basis of hours, dollars of commissions, etc. Attach Forms W-2, showing Jackson tax withheld.

If non-resident couple files jointly, one of who works in the city and the other outside the city, the compensation of the spouse working outside shall be excluded .

### **Line 2-Interest and Dividends.** NOT TAXABLE to non-residents.

### **Line 4-Business Income** (Attach Federal Schedule C)

If the business activity is not entirely within the City of Jackson attach a note to explain computation. In determining the average percentage, a factor shall be excluded from the computation only when such factor does not exist anywhere and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

### **Line 5 & 6-Sale or Exchange of Property** (Attach Schedule D)

Report only those gains and losses arising from property located in the City of Jackson. See instructions under "Resident" for method of prorating gains/losses and record transactions in Schedule D.

An estate or trust will pay the tax for a non-resident beneficiary and such income is not taxable on the Jackson return.

### **Line 7-Individual Retirement Account.**

Individual Retirement Account distributions are NOT taxable.

However, the portion a premature IRA distribution, in relation to city income, (Form 1099-R, Box 7, Code 1) is taxable to a nonresident.

### **Line 8-Pension Distributions**

Qualified Pension plans are not taxable. Qualified Retirement Plan Distributions are not taxable. However, premature distributions (those received prior to qualifying for retirement) are taxable.

### **Line 9-Supplemental Income** (Attach Federal Schedule E)

Rents on units outside the City of Jackson and partnerships located outside the City of Jackson are excluded. Indicate name, location and Federal ID# on Schedule E. Losses on passive income are the same as Federal Form 1040. However losses on passive income of Sub Chapter "S" Corporation are not deductible.

### **Line 10-Subchapter S Corporation Distributions.**

**THIS IS NOT TAXABLE TO NONRESIDENTS.**

### **Line 14-Miscellaneous** (Attach Support)

See instructions under "Resident". Sick pay is taxable in proportion to taxable wages. Any miscellaneous income for services performed outside the City of Jackson should be excluded  
Gambling winnings are not taxable.

### **Line 16-22-DEDUCTIONS**

See instructions under "Resident". If your earnings from Line 1 above have been prorated through use of the percentage shown on Line 1 (d) of Schedule A, use the same percentage to prorate these adjustments. However, if another method was used to prorate earnings use this same method to prorate your adjustments.

## **PAYMENTS AND CREDITS**

### **Line 27-Total Tax Withheld by Employers**

Enter total Jackson Tax withheld as shown on City or Local copy of Forms W-2 which are attached. Be sure that totals of the ATTACHED copies agree with Line 27. W-2 must be legible.

### **Line 28-Payments on 2018 Declaration of Estimated Tax**

Take credit for all payments made on 2018 estimated tax forms including the last payment due in January 2019.

### **Line 29-Other Credits**

A Jackson resident who earns income from another taxing municipality shall be allowed a credit against Jackson income tax for the amount paid to the other taxing city with a limit of .0050. Attach a copy of that city income tax return as proof of payment.

Enter tax paid on your behalf by a partnership of which you are a partner, or payments made on a tentative return.

## **TAX DUE OR REFUND**

### **Line 31-Amount You Owe**

If Line 26 is larger than Line 30, subtract Line 30 from Line 26, the difference is the amount that you owe to the City of Jackson. Partial payments will be accepted after the return is filed and proper arrangements are made. **Make check or money order payable to Treasurer, City of Jackson and mail to: Income Tax Division, 161 W. Michigan Ave. Jackson, MI 49201.** Note: If your payment is over \$100.00, you may be required to file a Form J-1040ES. See estimated tax instructions.

### **Line 32-This is the Amount You Overpaid**

If Line 30 is larger than Line 26, subtract line 26 from Line 30. The difference is the amount you overpaid.

### **Line 33 - The Amount to Apply to Next Year's Tax Return**

Indicate the amount of your refund you would like credited to 2019.

### **Line 34 - Please donate at least \$1.00 to Parks and Recreation.**

### **Line 35 - This is Your Refund**

Subtract Line 33 and 34 from line 32, the difference is your refund amount. Refunds may be directly deposited or issued by a refund check. Refunds of less than one dollar (\$1.00) will not be made. Refunds will be made as quickly as possible. **Please wait until after June 15, 2019 before making inquiry.**

## **DECLARATION OF ESTIMATED TAX**

If you expect that your Jackson Income in 2018, not subject to withholding, will be more than \$6,667 for a resident or \$13,333 for a non-resident (after deduction of exemption credits) on which the tax will be over \$100.00, you must file a Declaration of Estimated Tax for 2018 by April 30, 2019 and pay at least one-fourth (25%) of the estimated 2019 tax with your Declaration.

Pay the balance in three (3) equal installments to be paid on June 30, 2018, September 30, 2019 and January 31, 2020. You may amend your estimate at the time of making a quarterly payment. Declaration of Estimated Tax forms may be obtained at the Income Tax Office or on-line at [www.cityofjackson.org](http://www.cityofjackson.org).

No estimate is required if 70% of current or prior year's tax is paid prior to filing by withholding or credit. **PENALTIES AND INTEREST WILL BE CHARGED IF YOU ARE UNDERPAID.**

## **CHARGES FOR LATE PAYMENTS**

All tax payments, remaining unpaid after they are due, are liable to a penalty of 1% per month, not to exceed a total penalty of 25%, and bear interest at the rate of 1% above the prime rate on an annual basis. The minimum combined charge for interest and penalty shall be \$2.00.

**AMENDED RETURNS**-An amended return shall be filed when it is necessary to report additional income, pay additional tax due or claim a refund, or within 90 days from final determination of a Federal tax liability which also affects city income tax liability. Use S-1040 form and mark "AMENDED" in left upper corner.

Provide reason for amendment with appropriate Federal schedules.

Taxpayer who was a resident part of the year and lived outside and worked outside the city the balance of the year, shall use the rate of 1.00% on the earnings as a resident only.

**2018****City of Jackson Income Tax  
Tax Calculation****J-1040TC****FOR PART-YEAR RESIDENTS ONLY**

MUST COMPLETE ADDRESS AND EMPLOYMENT SCHEDULES ON (PAGE 2) OF THE JACKSON J-1040 RETURN.

Name:		Social Security No.		
	Column 1	Column 2	Column 3	Column 4
	Non-Resident Non-City Income	Non-Resident City Income	Resident Income	Total Subject to Tax (Col. 2 + Col. 3)
<b>1. Source</b>	<b>0%</b>	<b>.50%</b>	<b>1.00%</b>	<b>Total</b>
Taxpayer Wages				
Spouse Wages				
Interest & Dividends				
Other Income/Loss				
Adjustments				
<b>2. Total</b>				To Line 23 J-1040
3. Exemption From Line 24 Of J-1040				
<b>4. Taxable Income</b>				To Line 25 J-1040
<b>5. Tax</b>				To Line 26 J-1040

**Instructions**

- Line 1.** Indicate source of income, allocate among rates and put total subject to tax (Column 2 + Column 3) in total column. Enter Total on J-1040, Line 1, Column III.
- Line 2.** Add Line 1 amounts (subtract losses & adjustments)
- Line 3.** Prorate exemption amount according to income in Columns 2 and 3 of Line 2.
- Line 4.** Line 2 – Line 3 = Line 4
- Line 5.** Multiply Line 4 by tax rate for columns 2 and 3, and enter Total on Line 26, Form J-1040.

**IMPORTANT: ATTACH COPY OF J-1040TC TO YOUR JACKSON INCOME TAX RETURN**



JACKSON

INDIVIDUAL RETURN
DUE April 30, 2019

2018 J-1040

Form header section containing personal information: Your First Name and Initial, Last Name, Social Security Number, FILING STATUS (SINGLE, MARRIED FILING JOINT, MARRIED FILING SEPARATELY), MARRIED FILING SEPARATELY (Enter Spouse's SSN # and Full Name), Mailing Address, City/Town, State, Zip Code, and TOTAL EXEMPTIONS.

RESIDENCY STATUS - MUST COMPLETE ADDRESS & EMPLOYER SECTION ON PAGE 2

RESIDENCY STATUS options: RESIDENT (ENTER ALL INCOME INCLUDING WAGES, TIPS, BONUSES, SICK PAY, RETIREMENT BUYOUTS, ETC. EARNED IN AND OUTSIDE THE CITY OF JACKSON), PART-YEAR RESIDENT (INCLUDE ALL INCOME AND WAGES EARNED DURING RESIDENCY AND WAGES EARNED IN THE CITY OF JACKSON WHILE A NON-RESIDENT), NONRESIDENT (IF YOU WORKED FOR AN EMPLOYER IN THE CITY OF JACKSON ONLY, PUT TOTAL WAGES IN COLUMN SUBJECT TO TAX IF YOU WORKED IN AND OUTSIDE THE CITY OF JACKSON FOR AN EMPLOYER, GO TO PAGE 2 AND USE THE NONRESIDENT WAGE ALLOCATION).

ATTACH COPY OF FEDERAL RETURN TO THE BACK OF THIS RETURN

INCOME table with columns: From Federal Return, Not Subject to Tax, Subject to Tax. Rows include: 1 Wages, salaries, tips, bonuses, sick pay, retirement buyouts, etc; 2 Taxable Interest and Ordinary Dividends; 3 Alimony received; 4 Business income; 5 Capital gains or losses; 6 Other gains or losses; 7 Taxable IRA distributions; 8 Taxable pension distributions; 9 Rental real estate, royalties, partnerships, trusts, etc; 10 Subchapter S Corp distributions/dividends; 11 Farm income or (loss); 12 Military pay and Unemployment; 13 Social security benefits; 14 Other income; 15 Total income.

ATTACH W-2's AND FORMS HERE

DEDUCTIONS table with instructions: See instructions. Deductions must be allocated on the same basis as related income. Rows include: 16 Individual Retirement Account deduction; 17 Self Employed SEP, SIMPLE and qualified plans; 18 Employee business expenses; 19 Moving expenses; 20 Alimony paid; 21 Renaissance Zone deduction; 22 Total deductions; 23 Total income after deductions; 24 Amount for exemptions; 25 Total income subject to tax; 26 Tax at.

ATTACH CHECK OR MONEY ORDER HERE

PAYMENTS AND CREDITS table with instructions: (If line 26 exceeds \$100 see instructions for making estimated tax payments). Rows include: 27 Tax withheld by your employer; 28 Payments on 2018 Declaration of Estimated Income Tax; 29 Tax paid to another city and for tax paid by a partnership; 30 Total payments and credits.

TAX DUE section with instructions: 31. If tax (line 26) is larger than payments (line 30) you OWE TAX. Please enter amount due and submit payment with return. Or enter bank information for ELECTRONIC BANK WITHDRAWAL. 32. If payment (line 30) is larger than tax (line 26) ENTER OVERPAYMENT. 33. Overpayment to be HELD and APPLIED TO 2019 estimated tax. 34. DONATIONS to Parks and Recreation, please donate \$1.00 or more. 35. REFUND subtract line 33 & 34 from line 32, this is your total refund.

ELECTRONIC REFUND OR PAYMENT INFORMATION section with 36 Mark one: Refund - Direct Deposit, Pay Tax Due - Electronic funds withdrawal, a Routing number, b Account number, C Account Type: Checking, savings.

MAIL ALL RETURNS (PAYMENTS/TAX DUE, REFUNDS & NO REFUND/NO TAX DUE) TO:

INCOME TAX DIVISION
161 W. MICHIGAN AVE
JACKSON, MI 49201

**FAILURE TO FILL OUT EMPLOYMENT INFORMATION/EXEMPTION SCHEDULE AND ADDRESSES  
OR FAILURE TO ATTACH DOCUMENTATION OR ATTACHING INCORRECT OR INCOMPLETE DOCUMENTATION  
WILL DELAY PROCESSING OF RETURN AND MAY RESULT IN DEDUCTIONS AND LOSSES BEING DISALLOWED**

**REQUIRED—MUST BE FILLED OUT COMPLETELY** (NOT COMPLETING WILL DELAY PROCESSING YOUR RETURN)  
EMPLOYERS - LIST ALL EMPLOYERS DURING 2018 & ACTUAL JOB LOCATION (if more than 4 list on separate sheet & attach)

EMPLOYERS	ADDRESS OF ACTUAL WORK LOCATION (may be different from address on W-2)	FROM		TO		Total Wages from Box 1 on W2 from employer	Saginaw Tax Withheld
		Month	Day	Month	Day		
Enter total on page one, in box 1							

**EXEMPTIONS SCHEDULE**

You Date of birth \_\_\_\_\_ Regular  65 & over  Blind  Box A. Number of boxes checked  Box A

Spouse \_\_\_\_\_ Box B. Number of dependents (attach copy of Federal return Page 1)  Box B

**DEPENDENTS** Attach Copy of Federal Return PAGE 1 Box C. Total Exemptions (Add Box A and Box B)  Box C

Enter Box C amount on page 1

**ADDRESSES** Enter name and address used on 2017 return. (If same as 2018 write "SAME". If none filed, please give reason.)

LIST ALL ADDRESSES WHERE YOU RESIDED IN 2018 (if more than 2 list on separate sheet and attach)

INDICATE: T = TAXPAYER S = SPOUSE B = Both

T, S, B	ADDRESS	FROM		TO	
		MONTH	DAY	MONTH	DAY

**NONRESIDENT WAGE ALLOCATION** Signed letter may be required from supervisor to verify allocation.  
**IF YOU WERE A RESIDENT AT ANY TIME DURING THE YEAR DO NOT USE THIS SCHEDULE (SEE INSTRUCTIONS)**

EMPLOYER NAME: (A COMPUTATION MUST BE MADE FOR EACH EMPLOYER) Example

A. Actual number of days worked everywhere for employer during 2018 (do not include vacation, weekends off, holiday and sick days)	100				
B. Actual number of days worked outside the City of Jackson	20				
C. Subtract line B from line A	80				
D. Percentage of days worked in the City of Jackson (Line C divided by Line A)	80%	%	%	%	%
E. Total wages shown on W-2, box 1	\$20,000				
F. Wages earned in the Jackson City. Line E multiplied by percentage on line D	\$16,000				

Enter amount from line F on page 1, line 1, in column Subject to Tax

**SCHEDULE B - EXCLUDIBLE INTEREST AND DIVIDEND INCOME (FOR USE BY RESIDENTS ONLY)**

Excludible Interest Income		Excludible Dividend Income	
Interest income from federal return		Dividend income from federal return	
Excludible interest income		Excludible dividend income	
Interest from federal obligations		Dividend from federal obligations	
Interest from Subchapter S corp		Other excludible dividend income	
Other excludible interest income			
Total excludible interest income		Total excludible dividend income	
Taxable interest income		Taxable dividend income	

**SCHEDULE C - BUSINESS INCOME, BUSINESS ALLOCATION FORMULA AND PROFIT OR LOSS (ATTACH FEDERAL SCHEDULE C).**

**SCHEDULE D - SALE OR EXCHANGE OF PROPERTY (ATTACH FEDERAL FORM SCHEDULE D)**

**SCHEDULE E - SUPPLEMENTAL INCOME (ATTACH FEDERAL FORM SCHEDULE E)**

- Rents (Excludable by NON-RESIDENTS only on property located outside the City of Jackson)
- Partnerships (Excludable by NON-RESIDENTS only on partnerships located outside the City of Jackson)
- Other (Identify)
- Total Excludible Supplemental Income (Add Lines 1, 2 and 3)

**THIRD-PARTY DESIGNEE**

Do you want to allow another person to discuss this return with the Income Tax Department?  Yes. Complete the following  No

Designee's name \_\_\_\_\_ Phone No. ( ) \_\_\_\_\_

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 preparer's declaration is based on all information of which preparer has any knowledge.

→ \_\_\_\_\_ / / \_\_\_\_\_ / /

**SIGN** TAXPAYERS' SIGNATURE - If joint return, both husband and wife must sign. DATE PRINT NAME OF PREPARER DATE

→ \_\_\_\_\_ / / ( ) \_\_\_\_\_

SPOUSE'S SIGNATURE DATE PREPARER'S PHONE NUMBER