



Tax year \_\_\_\_\_ or Fiscal Year Beginning \_\_\_\_\_ and ending \_\_\_\_\_

Federal Employer Identification Number

\_\_\_\_\_

Name

\_\_\_\_\_  
\_\_\_\_\_

Address (Number and Street or Rural Route)

\_\_\_\_\_  
\_\_\_\_\_

City or Town

State

Zip Code

\_\_\_\_\_

- A. Amended return?  See instructions
- B. Is this amended as a result of a federal audit?  Yes  No
- C. If yes, enter the federal determination date.  \_\_\_\_\_
- D. Is this a consolidated return?  Yes  No
- E. Initial Springfield Return  \_\_\_\_\_
- F. Final Springfield Return  \_\_\_\_\_
- G. Did you file a consolidated return with the IRS?  Yes  No
- H. Short period  \_\_\_\_\_

Round numbers to nearest dollar

TAX COMPUTATION

- 1. Taxable income before net operation loss deduction and special deductions per U.S. 1120 or per pg. 2, Sch S, Line 5 (attach complete copy of Federal 1120, 1120A or 1120S and Sch K as filed with the IRS) 1. \_\_\_\_\_
- 2. Enter items not deductible under Springfield Income Tax Ordinance (from pg. 2, Sch C, column 1, line 5) 2. \_\_\_\_\_
- 3. TOTAL (add lines 1 and 2) 3. \_\_\_\_\_
- 4. Enter items not taxable under Springfield Income Tax Ordinance (from pg. 2, Sch C, column 2, line 12) 4. \_\_\_\_\_
- 5. TOTAL (line 3 less line 4) 5. \_\_\_\_\_
- 6. Apportionment percentage from Sch D line 5 6. \_\_\_\_\_ %
- 7. TOTAL (multiply line 5 by percentage on line 6) 7. \_\_\_\_\_
- 8. ADJUSTMENTS: applicable portion of net operations loss carryover and/or capital loss carryover and/or allocated partnership income (Sch G line 4) 8. \_\_\_\_\_
- 9. TOTAL income subject to tax (line 7 less line 8) 9. \_\_\_\_\_
- 10. Tax (multiply line 9 by 1% [.01]) 10. \_\_\_\_\_

PAYMENTS AND CREDITS

- 11. Estimated payments, credits and other payments (see instructions) 11. \_\_\_\_\_

TAX DUE OR REFUND

- 12. If line 11 is larger than 10, enter amount of overpayment 12. \_\_\_\_\_
- 13. Amount to be credited forward 13. \_\_\_\_\_
- 14. Amount to be refunded via refund check 14. \_\_\_\_\_
- 15. If line 10 is larger than line 11, enter amount of tax due (Make check payable to: City of Springfield) 15. \_\_\_\_\_

16. Electronic refund or payment

- Mark one:  Refund-direct deposit  Pay tax due-electronic funds withdrawal  Electronic funds withdrawal effective date: \_\_\_\_\_  
(if blank default is date return processed)

- a. Routing number: \_\_\_\_\_
- b. Type of account: Checking  Savings
- c. Account number: \_\_\_\_\_

**SCHEDULE S**

Sch S is used by Subchapter S corporations to reconcile the amount reported on line 1, pg. 1 with federal form 1120S and Sch K of federal 1120S

1. Ordinary income (loss) from trade or business (per federal 1120S)	1.
2. Income (loss) per Sch K, federal 1120S, lines 2 through 10	2.
3. Total income (loss) (add lines 1 and 2)	3.
4. Deductions per Sch K, federal 1120S	4.
5. Taxable income before NOL deduction and special deductions (subtract line 4 from line 3) enter on page 1, line 1.	5.

**SCHEDULE C**

Sch C is used for adjustments provided in the City Income Tax Ordinances. The period of time used to compute these adjustments must be the same as the time period used to report income. These adjustments are allowed to the extent that they are related to income reported on pg.1, line 1.

<b>COLUMN 1 - Add Items Not Deductible</b>		<b>COLUMN 2 - Deduct Items Deductible</b>	
1. Nondeductible portion of loss, from sale or exchange of property acquired prior to 1-1-1989.	1.	6. Interest from obligations of the United States, the states or subordinate units of government.	6.
2. All expenses (including interest) incurred in connection with income not subject to Springfield income tax	2.	7. Dividends received deduction	7.
3. Springfield income tax paid or accrued	3.	8. Foreign dividend gross up	8.
4. Other (submit schedule)	4.	9. Foreign taxes paid or accrued deduction	9.
5. Domestic Production Activities Deduction	5.	10. Nontaxable portion of gain from sale of property acquired prior to 1-1-1989	10.
6. Total additions (enter on pg. 1, line 2)	6.	11. Other (submit schedule)	11.
		12. Total deductions (enter on pg. 1, line 4)	12.

**SCHEDULE D**

In the case of a taxpayer authorized by the Finance Director to use a special formula, attach computations and furnish the following:

- a. Copy of approval letter                      b. Percentage used - enter here\_ and on pg. 1, line 6. Are you electing to use the Multistate Tax Compact Provision?       Yes (if yes, attach schedules)      No

<b>INCOME APPORTIONMENT</b>	Located Everywhere (col. 1)	Located in Springfield (col. 2)	Percentage (col. 2 ÷ col. 1)
1. Average net book value of real and tangible personal property			
a. Gross annual rent paid for real property multiplied by 8			
<b>*b. Total (add line 1 and 1a)</b>			%
2. Total wages, salaries, commissions and other compensation of all employees			%
<b>*3. Gross receipts from sales made or services rendered</b>			%
4. Total (*add lines 1b, 2 and 3.)			%
5. Average Percentage Column* (enter here and on page 1, line 6)			%

\*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.

**SCHEDULE G - AFTER ALLOCATION ADJUSTMENTS**

1. Allocated net operating loss deduction (enter as a negative amount)	1.
2. Allocated capital loss carryover (enter as a negative amount)	2.
3. Allocated partnership income (enter income as a positive and losses as a negative)	3.
4. Total adjustments (add lines 1 through 3) enter here and on page 1, line 8	4.

Where incorporated \_\_\_\_\_ Date incorporated \_\_\_\_\_ Principal business activity (NAICS) \_\_\_\_\_

Number of city locations included in this return \_\_\_\_\_ Total number of locations everywhere \_\_\_\_\_

Address in Springfield: \_\_\_\_\_ Contact person: \_\_\_\_\_

**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. \_\_\_\_\_

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.

Signature of Officer \_\_\_\_\_ Date \_\_\_\_\_ Title of Officer \_\_\_\_\_

Signature of preparer other than taxpayer \_\_\_\_\_ Date \_\_\_\_\_ Address \_\_\_\_\_

MAILING INSTRUCTIONS: This return is due April 30 or at the end of the fourth month after the close of your tax year.

Send returns to: City of Springfield Income Tax Department, 601 Avenue A, Springfield, MI 49037-7774