



**2004**

Individual Tax Return Form SF-1040

## GENERAL INFORMATION

**FILING DATE:**

Your return must be filed by April 30, 2005.

**REMITTANCE:**

Make your remittance payable to: CITY TREASURER  
(No payment necessary if amount is less than \$1.00.)

**MAILING:**

Mail return and payments to:  
CITY OF SPRINGFIELD  
INCOME TAX DEPARTMENT  
601 AVENUE A  
SPRINGFIELD, MI 49015-1499

**ASSISTANCE:**

For questions not answered in the booklet call (269) 965-8324 or visit the CITY OF SPRINGFIELD INCOME TAX DEPARTMENT at 601 Avenue A, Springfield, Michigan.

**WHO MUST FILE A RETURN:**

Every person who had income in 2004 and was a RESIDENT or PART-YEAR RESIDENT of the City of Springfield. Every NONRESIDENT who worked or had income derived from the City of Springfield in 2004.

**RESIDENCY:**

**RESIDENT:** A person who has established a true, fixed home for an extended or permanent period of time in the City of Springfield.

**NONRESIDENT:** A person who has established a true, fixed home outside of the City of Springfield.

**PART-YEAR RESIDENT:**

If you were both a RESIDENT and NONRESIDENT in 2004. Complete Schedule SF-PY to determine taxable income.

**MARRIED PERSONS - JOINT OR SEPARATE RETURNS:** Married persons may file either a joint or separate return.

*JOINT RETURN*

Both names and social security numbers must be listed on your return.

Taxable income of both husband and wife must be included.

Both husband and wife must sign the return.

*SEPARATE RETURNS:*

Each spouse must complete separate filing status information on the return. This includes spouse's name and social security number.

Dependents can only be claimed by the spouse who is entitled to claim such dependents under the Federal Internal Revenue Code.

If you file separately you may not claim an exemption for your spouse.

**DECEASED TAXPAYER:**

A return for a person who died during 2004 should be filed on the same basis as if the person was still living. Please attach a copy of the death certificate. If a refund is due and the check is to be made payable to someone other than the surviving spouse, a letter of explanation must be attached to the return with a copy of the Federal form 3903 and a copy of the death certificate.

**DUE DATE/EXTENSION OF TIME:**

Your return is due on or before APRIL 30, 2005 or within four months after the end of your fiscal year accepted by the Internal Revenue Service. An extension of time beyond the due date may be granted for a period not to exceed six months. When an extension is requested, the completed form must be filed and payment of the estimated tax must be made by APRIL 30, 2005. Applications for extensions (Form SF-4868) are available from the City Income Tax Department and on our web site.

For additional forms visit our web site at [www.springfieldmich.com](http://www.springfieldmich.com)

We accept payment with Visa, Master or Debit Card

# TAXABLE INCOME

## RESIDENTS:

Springfield residents are required to report the following kinds of income regardless of where earned. These kinds of income are taxable by the City of Springfield to the extent and on the same basis as income subject to taxation by the Federal Government unless otherwise noted.

- 1 . WAGES, SALARIES, BONUSES, COMMISSIONS, FEES, TIPS, GRATUITIES, VACATION PAY, SICK PAY, SEVERANCE PAY AND DISABILITY PAY.
- 2 . COMPENSATION: received in the form of merchandise or services. (The fair market value must be determined and reported.)
- 3 . NET PROFITS: from self-employment, an unincorporated business or profession. (Attach a copy of Federal Schedule C page one and two.)
- 4 . Income from RENTS, ROYALTIES, ESTATES, TRUSTS, PATENTS AND COPYRIGHTS.
- 5 . ALIMONY, SEPARATE MAINTENANCE PAYMENTS and PRINCIPLES SUMS PAYABLE IN INSTALLMENTS.
- 6 . INTEREST: earned from bank accounts, credit unions, savings and loan association, land contracts, notes and bonds. (Attach a copy of your Federal Schedule B.)
- 7 . DIVIDENDS: Including distributions from Sub Chapter S Corporations, taxed as dividends by the Federal Government.
- 8 . SALES AND EXCHANGES OF PROPERTY (CAPITAL GAINS AND LOSSES). Attach a copy of the Federal Schedule D and form 4797. Enter the net income (or loss) from sales and exchanges of property per your Federal tax return. NOTE: The only exception is the sale of property purchased prior to January 1, 1989. Gains or losses on property purchased prior to January 1, 1989 must be determined by one of the following methods:
  - a . The bases may be the adjusted fair market value of the property on January 1, 1989 or;
  - b . Divide the number of months the property has been held since January 1, 1989 by the total number of months the property was held. Apply this fraction to the total gain or loss as reported on your Federal tax return.
- 9 . Premature Distributions from: IRA's, EMPLOYEE SAVINGS PLANS, STOCK PURCHASES, PROFIT SHARING PLANS, and DEFERRED COMPENSATION.
- 10 . PARTNERSHIPS: All partnerships located inside the City of Springfield must file an Annual Informational City of Springfield SF-1065 Partnership Return. (Attach Federal Schedule E and all supporting schedules.) In addition, each individual of the partnership is required to report as income on their City of Springfield SF-1040 Individual Return their distributive share of the Net Profits. If you are a Springfield resident and had income from a partnership located outside of the City of Springfield, you must attach a copy of your Federal Schedule K-1.
- 11 . FARM INCOME: Attach a copy of Federal Schedule F.
- 12 . SUB CHAPTER S CORPORATION DISTRIBUTIONS: Sub Chapter S Corporations are taxable under the City of Springfield Income Tax Ordinance and are required to file a City of Springfield SF-1120 Corporate Return.

Enter on line 12 cash or property distributions from S Corporations from page two of the Federal Schedule K-1. The Springfield City Income Tax Ordinance does not recognize Subchapter S status. Distributions from an S corporation are taxable as if paid by a regular corporation as dividends.

If you are a shareholder in a corporation that has elected to file under Subchapter S of the Internal Revenue Code, you are not required to report any distributed income from the Federal schedule K-1 page one, nor may you deduct your share of any loss or other deductions distributed by the corporation.

Attach copies of pages one and two of Federal Schedule K-1 for all S Corporations listed on page two of your Federal Schedule E regardless of whether or not the S Corporation made distributions.
- 13 . GAMBLING AND LOTTERY WINNINGS.
- 14 . ALL OTHER INCOME: subject to tax by the Federal Government that is not specifically excluded under the City of Springfield Income Tax Ordinance.

## NONRESIDENTS

Nonresidents are required to report income earned within, derived from or attributable to the City of Springfield sources.

- 1 . COMPENSATION: received for all work or services performed in the City of Springfield.
- 2 . NET PROFITS: from the operation of a business or profession attributable to any business activity conducted in the City of Springfield.
- 3 . NET PROFITS: from the rental of real and tangible property located in the City of Springfield.
- 4 . CAPITAL GAINS: from the sale or exchange of real and tangible property located in the City of Springfield.
- 5 . Premature distributions from a retirement or deferred compensation plan are taxable.

## NONTAXABLE INCOME

### RESIDENTS AND NONRESIDENTS:

The following kinds of income are NONTAXABLE for both RESIDENTS and NONRESIDENTS by the City of Springfield.

- 1 . GIFTS, INHERITANCES AND BEQUESTS.
  - 2 . SOCIAL SECURITY, PENSIONS AND ANNUITIES. (Including DISABILITY PENSIONS AND RAILROAD RETIREMENT ACT BENEFITS.)
  - 3 . UNEMPLOYMENT COMPENSATION, WORKER'S COMPENSATION AND WELFARE BENEFITS.
  - 4 . CHILD SUPPORT
  - 5 . INSURANCE PAYMENTS: (Except those payments from a Health or Accident Policy paid for by your employer; these payments are taxable the same as other sick or disability pay.
  - 6 . DIVIDENDS: received from an insurance policy, when these are a refund of premiums paid. (Any excess amount paid to you above the premiums you paid is taxable.)
  - 7 . INTEREST: from obligations of the United States, States, Cities or any other subordinate governmental unit of the United States.
  - 8 . STATE AND LOCAL INCOME TAX REFUNDS.
  - 9 . COMPENSATION: received for service in the Armed Forces of the United States, including Active Duty, Reserve and National Guard pay.
- 2 . A self-employed individual may deduct payments to a qualified retirement plan to the extent provided in Section 404 of the Federal Internal Revenue Code.
  - 3 . Contributions to your Individual Retirement Account, to the extent provided in Section 219 of the Federal Internal Revenue Code. Attach page 1 of your Federal return and receipt showing the owner of the IRA and amount contributed during the year.
  - 4 . Moving expenses into the City of Springfield only. (Attach Federal Form 3903.)
  - 5 . Payments of alimony, separate maintenance payments and principle sums payable in installments. (Only the amount that is considered taxable income for the spouse under the Federal Internal Revenue Code is deductible. NAME, ADDRESS and SOCIAL SECURITY NUMBER of the spouse to which payments were made must be attached.

### NONRESIDENTS ONLY:

The following are NOT TAXABLE to NONRESIDENTS only.

- 1 . INTEREST, DIVIDENDS AND ROYALTY INCOME. Exception: when the receipt of interest and other tangible income is part of a business located in the City of Springfield, such interest etc. shall be considered business income taxable to NONRESIDENTS and reported on Federal Schedule C.
- 2 . INCOME FROM AN ESTATE OR TRUST.
- 3 . ALIMONY AND SEPARATE MAINTENANCE PAYMENTS.

## DEDUCTIONS FROM INCOME

- 1 . Ordinary, necessary, reasonable and UNREIMBURSED expenses incurred in the performance of an employee's job to the extent these expenses are applicable to your taxable income. (Complete and attach City of Springfield Form SF-2106. Unreimbursed Employee Business Expenses.) These expenses are only allowed to the extent NOT REIMBURSED by your employer and are limited to the following:
  - A . Expenses of travel, meals and lodging while away from home.
  - B . Expenses of an outside salesman, while away from employer's place of business.
  - C . Expenses of transportation.
  - D . Reimbursed expenses which have been included in W-2 income.

### NONRESIDENTS

The same percentages that applied when calculating your City of Springfield taxable income must be applied to all deductions from your taxable income.

### PART-YEAR RESIDENTS

Part-Year Residents must allocate deductions the same way they allocate income.

## EXEMPTIONS

- 1 . A taxpayer may deduct \$1,500.00 per exemption for 2004.
- 2 . One exemption may be claimed for yourself, your spouse and each dependent. The City of Springfield follows the same rules established by the Federal Internal Revenue Code when determining personal and dependency exemptions.
- 3 . An additional exemption(s) may be claimed if the taxpayer qualifies under any of the following categories. Only ONE EXEMPTION is allowed per category except as noted. (A doctor's statement must be attached to your SF-1040 return when claiming any of these disabilities.)

CATEGORY I: Age 65 and older by December 21, 2004, or disabled.

**Note:** If you claim this exemption, you may not claim an additional exemption for totally and permanently disabled. However, if you are Blind, Deaf, Hemiplegic, Paraplegic or Quadriplegic you may claim an additional exemption.

CATEGORY II: Blind, Hemiplegic, Paraplegic, Quadriplegic.

CATEGORY III: DEAF as defined in Section 393.502 of the Michigan Compiled Laws.

- 4 . If you are claiming a child who is not living with you as an exemption, you must submit a copy of Federal Form 8332 or Pre-1985 divorce agreement allowing the exemption.

### **\*Please Note...**

- 5 . If an individual has taxable income and is claimed as a dependent on another person's Federal income tax return they may claim a personal exemption on their own Springfield tax return.

# INSTRUCTIONS FOR COMPLETING YOUR CITY OF SPRINGFIELD SF-1040 RETURN

Please print or type all requested information. Refer to page 1, 2 and 3 of this booklet for General Information that will assist in completing this form.

Print clearly your NAME(s), complete ADDRESS (if using a P.O. Box number you must also list your physical address), and SOCIAL SECURITY NUMBER(s).

Check appropriate box to indicate your Residency Status. If part-year, complete and attach to the tax return 'Schedule PY' on pg 9 & 10.

Check appropriate box to indicate your FILING STATUS. (If married filing separately, list spouses full name and social security number.)

Exemptions: Please complete 'Exemption/Dependents Schedule on page 8 and include with tax return.

**NON RESIDENT WAGE AND OR BUSINESS ALLOCATION:**  
- see page 11.

**PART-YEAR RESIDENTS:** Complete pages 9 & 10 and attach to the SF-1040 return.

## INCOME:

- Line 1 - Complete and attach to the tax return 'Schedule of Wages, Salaries, Tips, Etc. (page 8) All requested information must be entered.
- Line 2 - Interest income taxable on the taxpayer's federal return. Include a copy of federal Schedule B.
- Line 3 - Dividend income from the federal return. Include a copy of federal Schedule B.
- Line 4 - Nontaxable on the City of Springfield tax return.
- Line 5 - All alimony received by a resident is taxable and all alimony received by a nonresident is excludable. Alimony for part-year residents needs to be calculated for the time they were a resident.
- Line 6 - Income from a business or partnership. Attach a copy of the Federal Schedule C, page 1 and 2 and federal form K-1('s).
- Line 7 - Capital gain or loss reported on the federal return. Attach the Federal Schedule D.
- Line 8 - Gains or losses reported on the federal form 4797. Attach a copy of the Federal Form 4797.
- Line 9 - Individual Retirement Account (IRA) distribution reported on the federal return. Attach a copy of the 1099-R.
- Line 10 - Pension plan distributions reported on the federal return. Include a copy of Form 1099-R.
- Line 11 - Rental real estate, royalties, partnerships, S Corporations, trusts, etc. reported on the federal return. Include a copy of federal Schedule E.
- Line 12 - S Corporation distribution.
- Line 13 - For nonresidents and part-year residents to exclude farm income based upon the income or loss within the city. Include a copy of federal Schedule F.

Line 14 - Nontaxable on the City of Springfield tax return.

Line 15 - Nontaxable on the City of Springfield tax return.

Line 16 - Other income or loss reported on their federal return. Attach a statement listing the type of income as well as the amount.

Line 17 - Total Income: Add lines 1 through 16.

## DEDUCTIONS:

- Line 18 - IRA contributions based upon the amount allowed on the federal return. Include page one of your federal return and proof of ownership, date and amount of payment.
- Line 19 - Self employed SEP, SIMPLE and qualified plans. Attach proof of date, payment and ownership.
- Line 20 - Employee business expenses. The expenses listed below are subject to the same reductions and limitations required under the Internal Revenue Code. These expenses are, however, allowed only to the extent not paid or reimbursed by your employer and only when incurred in the performance of service for your employer.

### ***The employee business expense deductions allowed by the City of Springfield Income Tax Ordinance are as follows:***

Expenses of travel, meals and lodging while away from home.

Expenses as an outside salesperson who works away from his employer's place of business (does not include driver/salesperson whose primary duty is service and delivery.)

Expenses of transportation (but not transportation to and from work.)

Expenses reimbursed under an expense account or other arrangement with your employer, if the reimbursement has been included in and reported in gross income.

**IMPORTANT:** Business expenses claimed on Line 4 of federal Form 2106 are not an allowable deduction on the Springfield return unless the taxpayer qualifies as an outside salesperson. You must attach a copy of your Federal 2106 or a list of your employee business expenses.

Line 21 - Moving expenses into the City of Springfield only. Include a copy of federal Form 3903.

Line 22 - Alimony paid. Child support is not deductible. Include a copy of page 1 of your federal return along with the recipients name, address and social security number.

The alimony adjustment for part year residents is computed as follows:

$$\frac{\text{City income (without alimony deduction)}}{\text{Federal Adjusted Gross Income (without alimony deduction)}} \times \text{alimony paid}$$

Line 23 - Other, explain and attach support.

Line 24 - Total deductions: Add lines 18 through 23.

Line 25 - Total income after deductions: Subtract line 24 from line 17.

Line 26 - Amount of exemptions: Number of exemptions x \$1,500.00.

Line 27 - Income subject to tax: Subtract line 26 from line 25.

Line 28 - Total Tax: Multiply line 27 by 1% (.01) if a resident, .5% (.005) part year residents attach Springfield Schedule PY (Page 9 & 10.)

**REFUND OR AMOUNT YOU OWE**

**PAYMENTS AND CREDITS**

Line 29 - Enter the total amount of Springfield city tax withheld from every W-2. Include all W-2 forms.

Line 30 - Enter any estimated payments paid in 2004, payments with extension, and any credits carried forward from 2003.

Line 31 - Credit for taxes paid to another city. Include a copy of the city's return. See worksheet on page 11.

Line 32 - Total payments and credits: Add lines 29 through 31.

Line 33 - Total Tax Due: Subtract line 32 from line 28 this is your tax due to pay with your return.

Line 34a - Total Tax Credited: Subtract line 32 from line 28 this is your credit carried forward to 2005.

Line 34b - Tax To Be Refunded: Subtract line 34a from line 33 this is your refund amount.

**Summary of Required Attachments**

All W-2 forms - **Please note** - W-2's must have box 1, 18, 19 & 20 Completed.

Page 1 of Federal tax return

Resident filers taking a credit for TAX LIABILITY PAID TO ANOTHER CITY: Attach a copy of page one of the other city return. *Worksheet available on page 11.*

**If Applicable:**

Federal Schedules: B, C page 1 & 2, D, E page 1 & 2, F, K-1 page 1 & 2.

Federal Forms: 2016, 3903, 4797, 6198, 6252, 8582 & 8829.

Copies of all forms 1099-R for taxpayers under age 65

Depreciation worksheets

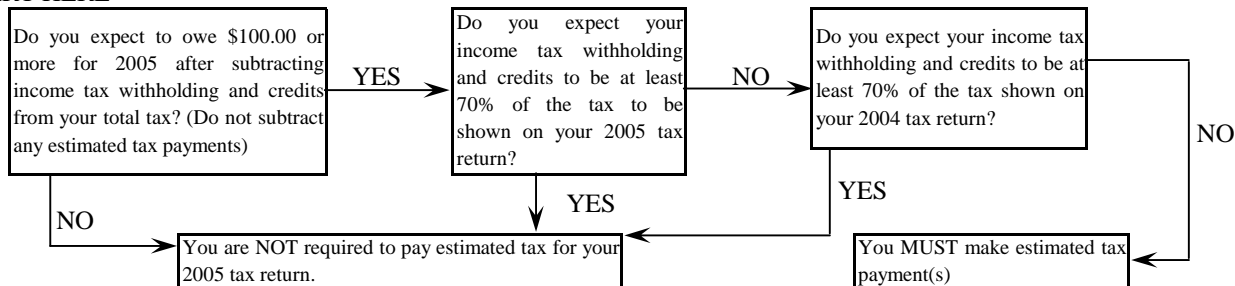
Attach additional form(s)/worksheet(s) you feel will help explain and expedite the processing of your return.

**Note:** Overpayments of less than one dollar (\$1.00) cannot be refunded or credited.

Check your completed City of Springfield tax return for accuracy and legibility. Be sure to attach all W-2 forms and supporting documentation.

**YOU MAY BE REQUIRED TO PAY ESTIMATED TAX**

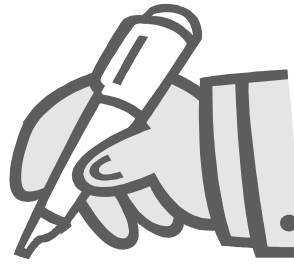
START HERE



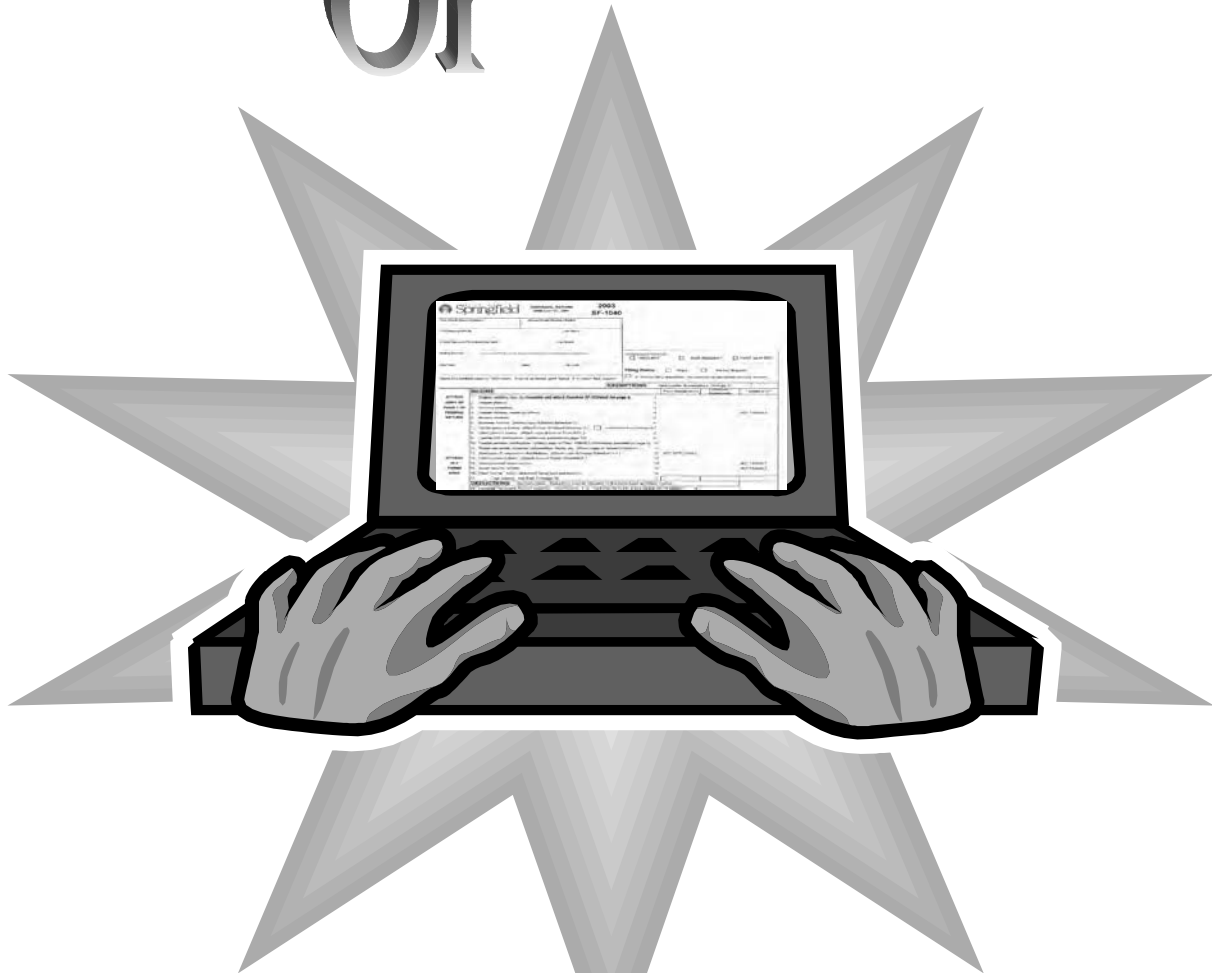
**WHO MUST MAKE A DECLARATION:**

- 1 . INDIVIDUALS AND UNINCORPORATED BUSINESSES - If you are a resident or nonresident and expect taxable income in 2005 from which City of Springfield income tax will not be withheld by an employer; you must file a DECLARATION OF ESTIMATED INCOME TAX with the City of Springfield. (If the estimated tax is \$100.00 or less a declaration is not required.) A husband and wife may file a joint declaration.
- 2 . FILING and PAYMENT: The declaration vouchers, City of Springfield Form SF-1040 EST. The estimated tax may be paid in full with the first declaration voucher or in four equal installments paid quarterly. The due dates as indicated on each declaration voucher are: First Quarter - April 30, 2005. Second Quarter - June 30, 2005, Third Quarter - September 30, 2005 and Fourth Quarter - January 31, 2006. For declaration vouchers visit our web site, stop in, or call.

This



Or



**The SF-1040 is a printable  
fill-in form on line**

**Visit our web site at  
[www.springfieldmich.com](http://www.springfieldmich.com)**



INDIVIDUAL RETURN DUE  
April 30, 2005

2004  
SF-1040

Your Social Security Number		Spouse Social Security Number	
First Name and Initial		Last Name	
If Joint, Spouse's First Name and Initial		Last Name	
Mailing Address( If using a PO box you must also list your physical home address )			
City / Town		State	Zip Code
Name and address used on 2003 return. If same as above, print "Same" if no return filled, explain:			

<b>RESIDENCY STATUS</b>		
<input type="checkbox"/> RESIDENT	<input type="checkbox"/> NON-RESIDENT	<input type="checkbox"/> PART YEAR RESIDENT
<b>FILING STATUS</b>		
<input type="checkbox"/> single	<input type="checkbox"/> Married filing jointly	<input type="checkbox"/> *Married filing separately
* Spouses Name and Social Scurity Number		
<b>EXEMPTIONS</b>		Total number of exemptions (from pg 8)

<b>INCOME</b>				
ATTACH COPY OF PAGE 1 OF FEDERAL RETURN	1. Wages, salaries, tips, € <b>Complete and attach Schedule SF-W2 (page 8)</b>	1.		0 0
	2. Taxable interest.	2.		0 0
	3. Ordinary dividends.	3.		0 0
	4. Taxable refunds, credits or offsets.	4.	NOT TAXABLE	
	5. Alimony received.	5.		0 0
	6. Business income. (Attach federal Schedule C, page 1 & 2.)	6.		0 0
	7. Capital gains or losses. (Attach federal Schedule D.) Federal Schedule D not required.	7.		0 0
	8. Other gains or losses. (Attach federal Form 4797.)	8.		0 0
	9. Taxable IRA distributions.	9.		0 0
	10. Taxable pension distributions. (Attach copy of Form 1099-R.)	10.		0 0
	11. Rental real estate, royalties, partnerships, trusts, etc. (Attach federal Schedule E(s).)	11.		0 0
	12. Subchapter S corporation distributions. (Attach federal Schedule K-1.)	12.		0 0
ATTACH W-2 FORMS HERE	13. Farm income or (loss). (Attach federal Schedule F.)	13.		0 0
	14. Unemployment compensation.	14.	NOT TAXABLE	
	15. Social security benefits.	15.	NOT TAXABLE	
	16. Other income. Attach statement listing type and amount.	16.		0 0
	17. Total income. Add lines 1 through 16.	17.		0 0
<b>DEDUCTIONS</b> See instructions. Deductions must be allocated on the same basis as related income.				
	18. Individual Retirement Account deduction. (ATTACH PG. 1 OF FEDERAL RETURN & EVIDENCE OF PAYMENT.)	18.		0 0
	19. Self Employed SEP, SIMPLE and qualified plans. (ATTACH PAGE 1 OF FEDERAL RETURN.)	19.		0 0
	20. Employee business expenses. (SEE INSTRUCTIONS.)	20.		0 0
	21. Moving expenses. (Into Springfield only) (ATTACH FEDERAL 3903.)	21.		0 0
	22. Alimony paid. DO NOT INCLUDE CHILD SUPPORT (ATTACH PAGE 1 OF FEDERAL RETURN.)	22.		0 0
	23. Other, explain	23.		0 0
	24. Total deductions. Add lines 18 through 23	24.		0 0
	25. Total income after deductions. Subtract line 24 from line 17	25.		0 0
	26. Amount for exemptions from page 2. (Number of exemptions, _____ times \$1,500.00)	26.		0 0
ATTACH CHECK OR MONEY ORDER HERE	27. Total income subject to tax. Subtract line 26 from line 25	27.		0 0
	28. MULTIPLY LINE 27 BY YOUR TAX RATE (RES. = 1% (.01), NON-RES. = 1/2% (.005), PART YEAR RES.- ATTACH SF 'SCH PY' (PG 9 & 10))	28.		0 0
<b>PAYMENTS AND CREDITS</b>				
	29. Tax withheld by your employer (ATTACH W-2 FORMS showing tax withheld)	29.		0 0
	30. Payments on 2004 Declaration of Estimated Income Tax, payments with an extension and credits forward.	30.		0 0
	31. Credit for tax paid to another city and for tax paid by a partnership. (Worksheet on page 11.)	31.		0 0
	32. Total payments and credits. Add lines 29 through 31	32.		0 0
	<b>TAX DUE</b> 33. If tax (line 28) is larger than payments (line 32) you owe tax. <b>PAY WITH RETURN. &gt;&gt;&gt;</b>	33.		0 0
	<b>OVERPAYMENT</b> 34. If payments (line 32) are larger than tax (line 28) ENTER OVERPAYMENT.	34.		0 0
	Amount of refund to be credited to 2005 >>>	34a.		0 0

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Complete side two (page 8)

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**PART-YEAR RESIDENT TAX CALCULATION**

**ATTACH THIS SCHEDULE TO YOUR SF-1040 FORM**

Taxpayer's SSN	Spouse's social security #
First Name and Initial	Last Name

<b>PART-YEAR RESIDENT</b>	From	To
Taxpayer		
Spouse		
<b>FORMER ADDRESS</b>		
Taxpayer		
Spouse		

<b>INCOME</b>	<b>COL. A</b> From Federal return	<b>COL. B</b> Exclusions / Adjustments	<b>COL. C</b> Springfield Resident Income	<b>COL. D</b> Springfield Nonresident Income
1. Wages, salaries, tips, etc. <i>(Complete page 10 and attach)</i>				
2. Taxable interest.				NOT TAXABLE
3. Ordinary dividends.				NOT TAXABLE
4. Taxable refunds, credits or offsets.			NOT TAXABLE	NOT TAXABLE
5. Alimony received.				
6. Business income. (Attach copy of federal Schedule C.)				
7. Capital gains or losses. (Attach federal Schedule D.)				
8. Other gains or losses. (Attach federal Form 4797.)				
9. Taxable IRA distributions (worksheet available on page 11.)				
10. Taxable pension distributions. (Attach copy of Form 1099-R.)				
11. Rental real estate, royalties, partnerships, trusts, etc. (Attach federal Sch. E.)				
12. Subchapter S corporation distributions. (Attach federal Schedule K-1.)	NOT APPLICABLE			NOT TAXABLE
13. Farm income or (loss). (Attach federal Schedule F.)				
14. Unemployment compensation.			NOT TAXABLE	NOT TAXABLE
15. Social security benefits.			NOT TAXABLE	NOT TAXABLE
16. Other income. Attach statement listing type and amount.				
17. Total income. Add lines 1 through 16.				
<b>DEDUCTIONS See instructions. Deductions must be allocated on the same basis as related income.</b>				
18. Individual Retirement Account deduction. (ATTACH PG. 1 OF FED RETURN & EVIDENCE OF PMT.)				
19. Self Employed SEP, SIMPLE and qualified plans. (ATTACH COPY OF PG. 1 OF FED. RETURN.)				
20. Employee business expenses. (SEE INSTRUCTIONS AND ATTACH FEDERAL 2106 OR LIST.)				
21. Moving expenses. -Into Springfield only- (ATTACH FEDERAL FORM 3903.)				
22. Alimony paid. DO NOT INCLUDE CHILD SUPPORT (ATTACH PG 1 OF FED. TAX RETURN ALONG WITH THE NAME, ADDRESS AND SSN OF PERSON YOU ARE PAYING.)				
23. Other, explain and attach forms/schedules				
24. Total deductions. Add lines 18 through 23				
25. Total income after deductions. Subtract line 24 from line 17				
26a. Exemption Amount (from page 8 of the Springfield SF-1040).				
26b. Excess exemption amount. If the amount on line 26a exceeds the amount the taxable income as a resident enter unused portion				
27a. Total income subject to tax as a resident. Subtract line 26a from line 25				
27b. Total income subject to tax as a nonresident. Subtract line 26b from line 25				
28a. Tax at resident rate. (MULTIPLY LINE 27a BY 1% (.01))				
28b. Tax at nonresident rate. (MULTIPLY LINE 27b BY 1/2% (.005))				
29. Total tax. Add lines 28a and 28b ( ENTER HERE AND ALSO ON SF-1040, LINE 28)				

**PART-YEAR RESIDENT SCHEDULE OF WAGES, SALARIES, TIPS, ETC.**

**Schedule PY (page 2)**

(For a nonresident taxpayer using the wage allocation schedule provide the address of work location outside the City or an explanation)

<b>TAXPAYER'S EMPLOYERS</b>	SF Tax withheld	Total wages (W-2, box 1)	Not taxed to any MI city	Taxable wages SF Resident	Taxable wages SF Nonresident
<b>EMPLOYER 1</b> Employer's name Address of actual work station Dates of employment From To Reason not taxed to Springfield:					
<b>EMPLOYER 2</b> Employer's name Address of actual work station Dates of employment From To Reason not taxed to Springfield:					
<b>EMPLOYER 3</b> Employer's name Address of actual work station Dates of employment From To Reason not taxed to Springfield:					
<b>EMPLOYER 4</b> Employer's name Address of actual work station Dates of employment From To Reason not taxed to Springfield:					
<b>SPOUSE'S EMPLOYERS</b>					
<b>EMPLOYER 5</b> Employer's name Address of actual work station Dates of employment From To Reason not taxed to Springfield:					
<b>EMPLOYER 6</b> Employer's name Address of actual work station Dates of employment From To Reason not taxed to Springfield:					
<b>EMPLOYER 7</b> Employer's name Address of actual work station Dates of employment From To Reason not taxed to Springfield:					
<b>EMPLOYER 8</b> Employer's name Address of actual work station Dates of employment From To Reason not taxed to Springfield:					
Totals					
	Carry to pg 7, Line 29	Carry to pg 9, Line 1, Col A		Carry to pg 9, Line 1, Col C	Carry to pg 9, Line 1, Col D

## Attach this sheet to the SF-1040 Form

### SF-1040 FORM, NON RESIDENT WAGE ALLOCATION

This schedule to be completed by nonresidents who performed part of their services in Springfield and the other part outside of the City of Springfield on the same job. (When husband and wife both have income subject to allocation figure separately.)

	YOURSELF	SPOUSE
A. Total income subject to allocation from W-2(s)	A. \$ _____	A. \$ _____
B. Figure percentage of wages earned in Springfield	B. _____ %	B. _____ %
1. Total number of days worked everywhere in 2004.	1. _____	1. _____
2. Actual number of days worked in Springfield*	2. _____	2. _____
* ATTACH STATEMENT FROM YOUR EMPLOYER - <b>REQUIRED</b>		
3. Divide line 2 by line 1, enter percentage on line B.		
C. Multiply line A by percentage on line B	C. _____	C. _____
D. Add all other W-2 income earned in Springfield not allocated.	D. _____	D. _____
E. Total income subject to Springfield tax. (Add C and D.)	E. _____	E. _____

(Enter on SF-1040 form, line 1, in the taxable to Springfield column.)

### BUSINESS ALLOCATION - NONRESIDENTS ONLY

This schedule applies to nonresidents who conducted business in the City of Springfield.

A. Total income from BUSINESS or PROFESSION.	A. \$ _____
B. Percentage earned in Springfield. (Attach Federal Schedule C.)	B. _____ %
C. Multiply line A by percentage on line B. (Enter on SF-1040, line 6, Springfield column.)	C. _____

### CREDIT FOR TAX PAID TO ANOTHER CITY

WORKSHEET FOR SF-1040 FORM LINE 31 - *Residents and Part-Year Residents only-*

*Residents and Part-year residents may claim the credit for tax paid to another city only on the portion of income earned while a resident of Springfield.*

CALCULATION FOR CREDIT (Residents or Part-Year Residents of Springfield only.	COLUMN A SPRINGFIELD RES. INCOME	COLUMN B OTHER TAXING CITY
1. IDENTICAL INCOME - TAXABLE IN BOTH CITIES	\$ _____	\$ _____
2. EXEMPTIONS PER CITY'S RETURN		
3. TAXABLE INCOME FOR CREDIT - Subtract line 2 from line 1 in column A and column B.		
4. EACH CITY'S NONRESIDENT TAX RATE	<b>.005 (1/2%)</b>	
5. Multiply line 3 by line 4 in column A and in column B		
CREDIT ALLOWED (Enter the smaller of line 5, Column A or B.		