



# SCHEDULE OF INCOME FROM OTHER THAN WAGES

RETURNS WILL NOT BE ACCEPTED WITHOUT COPIES OF FEDERAL SCHEDULES C AND E, FORMS 1120, 1120S, FORM 1065 WHEN APPLICABLE. MUST INCLUDE ALL PAGES, SCHEDULES & STATEMENTS

FORM OR SCHEDULE	INCOME OR LOSS FROM FEDERAL SCHEDULE	TAX CREDIT ALLOWED FOR TAX PAID TO OTHER CITIES (LIMITED TO 1.75% OF INCOME)
1. SCHEDULE C – BUSINESS INCOME		
2. SCHEDULE E – RENTAL INCOME (Residents enter profit/loss from all properties. Nonresidents enter only profit/loss from Tiffin properties.)		
3. SCHEDULE K-1 (Residents enter profit/loss from entities that do not pay Tiffin tax on entire distributive share.)		
4. MISCELLANEOUS INCOME – 1099 MISC, W-2G, SCHEDULE F, ETC.		
5. FORM 1120, 1120S, 1065, 1041		
6. TOTAL INCOME (LOSS) (Combine Lines 1 through 5 and enter amount from 6A on Line 28 below and amount from 6B on Line 10 on front of return.)	6A	6B

## SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN (NOT FOR INDIVIDUAL NON-BUSINESS USE)

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses (Excluding Ordinary Losses).....	\$ _____	k. Capital gains (Excluding Ordinary Gains).....	\$ _____
b. Expenses incurred in the production of non-taxable income ...	_____	l. Interest Income.....	_____
c. Taxes based on income (Including Franchise Tax).....	_____	m. Dividend Income.....	_____
d. Net operating loss carry forward from Federal Return.....	_____	n. Section 179 Deduction.....	_____
e. Amounts paid or accrued on behalf of owners/partners for qualified self employed retirement plans, health insurance and/or life insurance.....	_____	o. Other (explain).....	_____
f. Officers Compensation not included in W-2 wages.....	_____	.....	_____
g. Other expenses not deductible (explain).....	_____	.....	_____
h. Total additions (enter on Line 29A).....	\$ _____	p. Total Deductions (enter on Line 29B).....	\$ _____

## SCHEDULE Y BUSINESS ALLOCATION FORMULA

	a. LOCATED EVERYWHERE	b. LOCATED IN TIFFIN	c. PERCENTAGE (b ÷ a)
<b>STEP 1</b> Avg. Original Cost of Real & Tang. personal property	_____	_____	
Gross annual rentals paid multiplied by 8	_____	_____	
Total Step1	_____	_____	_____ %
<b>STEP 2</b> Gross receipts from sales made and/or work or services performed	_____	_____	_____ %
<b>STEP 3</b> Wages, salaries, and other compensation paid	_____	_____	_____ %
<b>STEP 4</b> Total percentages	_____	_____	_____ %
<b>STEP 5</b> Average percentage (Divide Total Percentages by Number of Percentages Used)			Carry to Line 30B below _____ %

28. Total from Schedule of income from other than wages above (Line 6A).....	\$ _____
29. a. Items Not Deductible.....	ADD \$ _____
b. Items Not Taxable.....	DEDUCT \$ _____
c. Enter excess of Line 29A or 29B (May be negative).....	\$ _____
30. a. <b>Adjusted Net Income</b> (Line 28 minus 29C).....	\$ _____
b. Amount allocable to Tiffin. If Schedule Y is used then, _____% of Line 30a.....	\$ _____
31. Amount subject to Tiffin City Tax (Carry to Page 1 Line 4).....	\$ _____

**EXEMPTION CERTIFICATE (Signature is required on front of this form)**

I have no taxable income because of the reason indicated below:

- RETIRED – I received only pension, Social Security and/or interest or dividend income.
- UNDER 18 for the entire year of \_\_\_\_\_. My date of birth is \_\_\_ / \_\_\_ / \_\_\_\_\_. (Attach copy of birth certificate or driver's license)
- ACTIVE MEMBER OF THE U.S. ARMED FORCES for the entire year of \_\_\_\_\_.
- NO EARNED INCOME for the entire year of \_\_\_\_\_. (Public assistance, SSI, Unemployment, etc. is not considered earned income.)