



**Schedule 4 Wages Earned in Muskegon**

A SEPARATE COMPUTATION MUST BE MADE FOR EACH JOB PERFORMED BOTH INSIDE AND OUTSIDE OF MUSKEGON

	JOB #1	JOB #2
1. Actual number of days worked everywhere. (Do not include weekends off, vacations, sick days, etc.)	1.	1.
2. Actual number of days worked in Muskegon.	2.	2.
3. Percentage of days worked in Muskegon (line 2 divided by line 1)	3.	3.
4. Total wages shown in Box 1 of W-2	4. .00	4. .00
5. Wages earned in Muskegon (line 4 multiplied by percentage on line 3) Enter here and in Column C, "Wages earned in Muskegon," on Schedule 2	5. .00	5. .00

**IMPORTANT! You must show the street address of your work station outside of Muskegon on Schedule 2 or your allocation will be disallowed.**

**Schedule 5 Other Income/Loss**

INCLUDE INCOME/LOSS ONLY TO THE EXTENT THAT THE INCOME/LOSS IS RELATED TO MUSKEGON--SEE INSTRUCTIONS

1. Income/loss from business--Federal Schedule C	1a. .00	SEP deduction	1b. .00	1c. .00
2. Income/loss from rents/royalties--Federal Schedule E, page 1				2. .00
3. Income/loss from partnerships--Federal Schedule E, page 2				3. .00
4. Income/loss from sale or exchange of property (Capital gains)--Federal Schedule D/Form 8949				4. .00
5. Premature pension and IRA distributions				5. .00
6. Total--combine lines 1c. through 5--enter here and on page 1, line 2 of return summary				6. .00

**Schedule 6 Deductions**

1. IRA deduction--attach Schedule 1 of Federal 1040 (No deduction is allowed for contributions to a ROTH IRA)	1. .00
2. Employee business expenses--see instructions and attach detailed list	2. .00
3. Moving expenses--see instructions and attach Federal 3903	3. .00
4. Subtotal--add lines 1 through 3	4. .00
5. % from Schedule 4, line 3 (enter 100% if Schedule 4 is not required)	5.
6. Multiply line 4 by line 5	6. .00
7. Allowable alimony deductions--see instructions and Schedule 1 of Federal 1040	7. .00
8. Total deductions--add lines 6 and 7--enter here and on page 1, line 3 of return summary	8. .00

**Worksheet 1**

USE THIS WORKSHEET TO CALCULATE THE BUSINESS INCOME OR LOSS ATTRIBUTABLE TO MUSKEGON IF YOU OPERATE YOUR SCHEDULE C BUSINESS PARTLY WITHIN MUSKEGON AND PARTLY WITHIN OTHER LOCALITIES.

1. Net profit or loss from business--from Federal Schedule(s) C	1. .00
2. LESS: SEP deduction--attach copy of Schedule 1 of Federal Form 1040	2. .00
3. Subtotal--subtract line 2 from line 1	3. .00
4. Apportionment percentage from Worksheet 2 below	4.
5. Apportioned income--multiply line 3 by line 4	5. .00
6. LESS: applicable portion of net operating loss carryover	6. .00
7. Total--subtract line 6 from line 5--enter here and on Schedule 5, line 1c.	7. .00

**Worksheet 2 Business Allocation Formula**

	I		II	II Divided by I Percentage
	Located Everywhere	Located in Muskegon	Percentage	
8. Average net book value of real and tangible personal property				
a. Gross rent paid for real property multiplied by 8				
b. Total--add lines 8 and 8a.				
9. Total wages, salaries, commissions and other compensation of employees				
10. Gross receipts from sales made or services rendered				
11. Total percentages--add the three percentages computed for lines 8, 9 and 10 which you entered in the last column				
12. Average percentage--divide line 11 by 3--enter here and on line 4 of Worksheet 1				

**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. ( )