

WORKSHEET A – OTHER INCOME (As documented by Returns, Attachments, 1099s and Schedules)

TYPE	LOCATION	Net Taxable Gain From Fed. Schedule or Income Amount	Net Taxable Loss From Fed. Schedule or Income Amount
Proprietorship (Schedule C)			
Rental Income (Schedule E)			
Recapture of Depreciation on Sale of Rental Property (Schedule 4797)			
Reportable Partnership Income (Schedule E/K-1)			
Farm Income (Schedule F)			
1099 Income (not reported on Schedule C)			
Other Income			
TOTAL TO LINE 2 ON REVERSE			

In no case may business losses be taken against wages or other compensation earned as an employee.

Only the resident partner's share of partnership or S-Corp income or losses not attributable to Jamestown should be included on this return.

SCHEDULE Y – BUSINESS ALLOCATION FORMULA

The Business Allocation Formula is to be used by taxpayers who have a place or places of business outside Jamestown to determine the portion of the net profits attributed to that part of the business within the boundaries of Jamestown. Businesses located wholly within the Jamestown Village limits must include copies of tax returns filed and paid in other cities in order to allocate less than 100% to Jamestown.

	A. LOCATED EVERYWHERE	B. LOCATED IN JAMESTOWN	C. PERCENTAGE (B/A)
Step 1. Average original cost of real and tangible personal property	\$ _____	\$ _____	
Gross annual rentals multiplied by 8	\$ _____	\$ _____	
Total Step 1	\$ _____	\$ _____	_____ %
Step 2. Gross receipts from sales and work or services	\$ _____	\$ _____	_____ %
Step 3. Total qualifying wages, salaries, commissions and other compensation for all employees	\$ _____	\$ _____	_____ %
Step 4. Totals	\$ _____	\$ _____	_____ %
Step 5. AVERAGE PERCENTAGE (Divide total percentages by number of percentages used.)			
Multiply by Net Taxable Gain from Federal Schedule C and enter on Worksheet A.			_____ %

SCHEDULE H – OTHER INCOME NOT INCLUDED ON FEDERAL SCHEDULES

RENTAL INCOME (if a Federal Return is not required)

1. Location of Property	2. Amount of Rent Received	3. Mortgage Interest Payment	4. Repairs	5. Other Expenses	6. Total Expenses (add boxes 3, 4 & 5 together)	7. Total Income or Loss (subtract box 6 from box 2)

INCOME FROM SALES OR SERVICES (if a Federal Return is not required)

1. Type of Products Sold or Services Provided	2. Total Received from Customers	3. Total Paid for Products or Materials	4. Total Income or Loss (subtract box 3 from box 2)

Enter Total Income or Loss (Box 7 for Rental Income and/or Box 4 for Income from Sales and Service) under "Other Income" on Worksheet A.