



**SCHEDULE Y BUSINESS ALLOCATION FORMULA**

	a. located everywhere	b. located in Wooster	c. percentage (b/a)
1. Average original cost of real & tangible personal property . . . . .	_____	_____	
AND/OR			
Gross annual rentals paid multiplied by 8 . . . . .	_____	_____	
Total . . . . .	_____	_____	_____%
2. Gross receipts from sales and/or services provided . . . . .	_____	_____	_____%
3. Wages, salaries and other compensation paid . . . . .	_____	_____	_____%
4. Total percentages . . . . .			_____%
5. Average (divide total percentages by number of percentages used) . . . . .			_____%
If there is an amount in column a. and 0 in column b., the percentage is 0% and should be used in computing the average.			

**Schedule P-1 FOR S-CORPORATIONS AND PARTNERSHIPS ONLY**

S-Corporations and Partnerships allocating less than 100% on Line 5 of Schedule Y or electing to pay tax at S-Corp Shareholder/Partner Level or must complete this schedule.

**Check one box only, according to S-Corporation / Partnership situation**

- Entity elects to pay Wooster income tax at the partner, shareholder, or member level rather than entity level. Attached are photocopies of all four pages of federal return filed and all K-1's issued for 2013.
- Entity has allocated less than 100%. Photocopies of all K-1's issued to partners, shareholders or members who were residents of the City of Wooster at any time during the 2013 calendar year are attached to this return.
- Entity has allocated less than 100%. There are no partners, shareholders or members who were residents of the City of Wooster at any time during the 2013 calendar year.

**SCHEDULE Z Reconciliation with Federal Income Tax Return - Enclose Complete Federal Return**

ITEMS NOT DEDUCTIBLE ON WOOSTER RETURN		ITEMS NOT TAXABLE ON WOOSTER RETURN	
A. CAPITAL LOSSES (EXCLUDING ORDINARY LOSSES) . . . . .	\$ _____	H. CAPITAL GAINS (EXCLUDING ORDINARY GAINS) . . . . .	\$ _____
B. EXPENSES APPLICABLE TO NON-TAXABLE INCOME . . . . .	\$ _____	I. DIVIDENDS . . . . .	\$ _____
C. CITY TAXES BASED ON INCOME . . . . .	\$ _____	J. INTEREST INCOME . . . . .	\$ _____
D. ALL STATE INCOME OR CERTAIN STATE FRANCHISE TAXES (SEE INSTRUCTIONS) \$	_____	K. ROYALTIES (FROM INTANGIBLE PROPERTY ONLY) . . . . .	\$ _____
F. OTHER (please list):	_____ \$ _____	L. STATE FRANCHISE TAX PAID ON NET WORTH BASIS OVER NET INCOME BASIS \$	_____
G. TOTAL (Enter on line 2A) . . . . .	\$ _____	M. OTHER (please list):	_____ \$ _____
		N. TOTAL (Enter on line 2B) . . . . .	\$ _____