



**Schedule R (Wooster Residents Only)**

See page 8 of the instructions

Other City (a)	Type of Earnings (b)	Taxable Earnings (c)	2106 Expenses (d)	Subtotal (c) - (d) (e)	1% of (e) (f)	Taxes Withheld or Paid to (a) (g)	*Credit = Lesser of (f) or (g)
*credit may differ if city in column (a) has an income tax < 1%. See instructions			Put this amount on line 6, front of return →				

**Schedule X- Income or (Loss) from Business Activities, Rental Activities & Partnerships**

1) Self-employment. Describe activity and Wooster business location. Attach copies of federal Schedule C or 1099.	Net Profit or (Loss)
a. _____ \$ _____	
b. Deduct 1/2 of self-employment tax on this income. _____ \$( _____ )	
c. Residents: Put entire amount of this line on large line to right. Subtotal \$ _____	
d. Amount allocable to Wooster. (NON-RESIDENTS ONLY) If you have business both in and out of the City, use schedule Y below to determine the allocation percentage and multiply by line c. _____ %	
2) Partnership/LLC/S-Corp income or (loss) - List entity name and attach photocopy of K-1 received and federal schedule E.	
a. _____ \$ _____	
Deduct 1/2 of self-employment tax on this income. (for active participants only) (\$ _____ )	
b. Amount allocable to Wooster - (NON-RESIDENTS ONLY - same as 1d above) _____ %	
3) Rentals & Royalties - Describe by kind and location. Enter CURRENT net profit or loss for each - Attach federal Schedule E <b>Residents</b> of Wooster must report income/(loss) from <b>ALL properties</b> , regardless of location. Non-residents must report income/(loss) from all properties located in Wooster.	
a. _____ \$ _____	
b. _____ \$ _____	
c. _____ \$ _____	
<b>Total Rents and Royalties</b>	
4) OTHER INCOME- Describe the activity and attach any schedule and/or statements necessary (see p. 3 for types)	
5) TOTAL SCHEDULE X INCOME (Loss), before carry forward losses - Total of Sections 1 through 4	
6) Show carry forward losses from previously filed Wooster tax returns. Losses may be carried forward for up to five years. Any gains should be offset by the losses attributable to the oldest losses for up to five years before the gain. Attach a schedule of losses and any subsequent income to which they were applied.	
7) Subtract line 6 from line 5.	
a. If amount is less than -0- enter here and on line 2b on front of this form..... \$( _____ )	
b. If amount is greater than -0- enter here and on line 2a on front of this form	

**Schedule Y- NONRESIDENT BUSINESS ALLOCATION FORMULA**

Nonresident taxpayers should use this formula to calculate the amount of business income or loss that is allocable to the City of Wooster.	Located Everywhere (a)	Located in Wooster (b)	Percentage (b) ÷ (a) (c)
1) Average original cost of real & tangible personal property AND/OR Gross annual rent paid for business property multiplied by 8 Total amounts in column a and b. Divide b by a and enter in column c.	\$ _____	\$ _____	_____ %
2) Gross receipts from sales and/or services from everywhere in column a, and from Wooster in column b. Divide b by a and enter in column c.	\$ _____	\$ _____	_____ %
3) Using wages, salaries and other compensation paid, do the same as for line 2	\$ _____	\$ _____	_____ %
4) Total percentages in column c.....			_____ %
5) Divide line 4 by the number of percentages calculated in column c. If there is an amount in column a and none in column b, the percentage is -0- and should be counted as a percentage in determining the average.....			_____ %