THE CITY OF Springfield

2025 – PART YEAR

Individual Tax Return Form SF-1040

Returns and Payments due April 30, 2026

Remittance:
Mail completed returns and payments to:

City of Springfield Income Tax Department
601 Avenue A
Springfield, MI 49037-7774

Make checks and money orders payable to:
City of Springfield. No payment is necessary if tax due is less than $1.00.

Part-Year returns are not currently able to be E-filed on our website. We hope to have this option available next year.

Who must file a return:

Any person having income taxable to the City of Springfield in excess of the personal and dependent exemption amounts must file a return, even if you do not file a state or federal tax return. You are required to file a return and pay tax due even if your employer did not withhold Springfield tax from your paycheck. If you work for an employer that does not withhold Springfield tax from your paycheck, you may be required to pay estimated income tax payments (See "Estimated Tax Payments" section below).

Estimated Tax Payments

When your balance due in excess of withholding and credits exceeds $100, you may be required to make quarterly estimated tax payments. Additional instructions as well as vouchers to remit with your payment can be found on our website. Quarterly payments are due 4/30, 6/30, and 9/30 of the tax year, and 1/31 of the following year. **Failure to make required estimated tax payments or underpayment of estimated tax payments will result in assessment of penalty and interest.** If you have made estimated tax payments and do not owe more tax for the year, you still must file a tax return.

Due Date and Extensions:

Returns and payments of any balance due are due on or before April 30, 2026. If the due date falls on a weekend or a holiday, the due date becomes the next business day. The due date of the annual income tax return may be extended for a period not to exceed six months. **Applying for a federal extension does not automatically satisfy the requirement for filing a Springfield extension.** Application for an extension must be filed with the city and tentative tax due must be paid (MCL 141.664). Filing an extension with payment is not a substitute for making estimated tax payments. **An extension does not extend the time for paying tax due.**

Amended Returns:

File amended returns using form SF-1040X, available on our website. If a change on your federal return affects Springfield taxable income, you must file an amended return within 90 days of the change. All schedules supporting the changes, as well as an explanation for each change, should accompany the filing.

Charges for Late Payments

All taxes remaining unpaid after the original due date of the return are subject to interest at the rate of 1% above the adjusted prime rate on an annual basis, and to penalty at a rate of 1% per month, not to exceed 25% of the tax. The minimum charge for penalty and interest is $2.00.

Return Assistance:

For questions not answered in the instructions, call us at (269) 965-8324, e-mail us at incometax@springfieldmich.com, or visit our office at the address listed above.

For additional forms or to pay tax due online, visit our website at www.springfieldmich.com.
We accept credit and debit cards, as well as e-checks.
A 3% fee (min of $1.50) applies to debit and credit cards, however e-checks are free!

COMPLETING YOUR RETURN

Name, Address, Social Security Number:

Always write your full Social Security number on your return. Your SSN must agree with the SSN shown on your W-2 forms. Enter your name, and if joint enter your spouse's name. Enter your **current** home address on the present home address line. If using a PO box for mailing purposes, enter the PO box information on address line 2.

Determining Residency:

Resident: A person who has established a fixed home for any period of time during the year in the City of Springfield city limits.

Non-Resident: A person who has established a fixed home outside the City of Springfield city limits but earned income in the City of Springfield.

Part-Year Resident: If you were both a resident and non-resident during the year, complete Schedule SF-PY to determine taxable income. Skip lines 1-22 on the tax form.

Married with Different Residency Status: If you were married and had a different residency status than that of your spouse, please file separate returns using the "Married Filing Separately" status, even if your federal return was filed jointly.

Married Persons – Joint or Separate Returns:

Married persons may file either a joint or separate return.

Joint return: Both names and social security numbers must be listed on your return. Taxable income of both husband and wife must be included. Both husband and wife must sign the return.

Separate Returns: Each spouse must complete separate filing status information on the return. This includes spouse's name and social security number. Dependents can only be claimed by one spouse who is entitled to claim each dependent under the Internal Revenue Code. If you file separately, you may not claim an exemption for your spouse.

Deceased Taxpayer:

A return for a person who died during the year should be filed on the same basis as if the person was still living. Please attach a copy of the death certificate or Federal Form 1310. If a refund is due and the check is to be made payable to someone other than the surviving spouse, a letter of explanation must be attached to the return with a copy of the federal Form 1310 and a copy of the death certificate.

RESIDENT TAXABLE INCOME

Springfield residents are required to report the following types of income, regardless of where the income is earned. These types of income are taxable to the City of Springfield to the extent and on the same basis as income subject to taxation by the Internal Revenue Service, unless otherwise noted. **There are very few instances in which adjustments/exclusions from amounts listed on your federal return will apply to residents.**

1. Wages, salaries, bonuses, commissions, fees, tips, gratuities, vacation pay, sick pay, severance pay, and disability pay.
2. Compensation that is received in the form of merchandise or services (The fair market value must be determined and reported).
3. Self-employment income as an unincorporated business or profession, no matter where the business is located.
4. Rents, royalties, estates, trusts, patents, and copyrights.
5. Alimony (only payments received and required under a divorce or separation instrument that was **executed on or before 12/31/2018**).
6. Interest earned from bank or credit union accounts, savings and loan associations, land contracts, notes, and bonds.
7. Dividends, including distributions from Sub Chapter S Corporations, taxed as dividends by the Internal Revenue Service.
8. Sales & Exchanges of Property (Capital gains and losses).
9. Premature distributions from: IRA's, employee savings plans, stock purchases, profit sharing plans, and deferred compensation.
10. **Partnerships:** All partnerships located inside the City of Springfield must file an annual Informational City of Springfield SF-1065 Partnership Return. Attach federal schedule E and all supporting schedules. In addition, each individual of the partnership is required to report as income on their City of Springfield SF-1040 Individual Return, their distributive share of the net profits or losses of the partnership. If you are a Springfield resident and had income from a partnership located outside the City of Springfield, you must attach a copy of your federal Schedule K-1.
11. Farm Income.
12. Subchapter S Corporation distributions (If you are a shareholder in a corporation that has elected to file under Subchapter S of the Internal Revenue Code, you are not required to report any distributed income from the federal Schedule K-1 page 1, nor may you deduct your share of any loss or other deductions distributed by the corporation).
13. Gambling and lottery winnings.
14. All other income subject to tax by the IRS that is not specifically excluded under the City of Springfield Income Tax Ordinance.

NON-RESIDENT TAXABLE INCOME

Non-residents are required to report income or losses earned within, derived from, or attributable to City of Springfield sources. List federal data under Column A on the tax form and then list the amount not applicable to Springfield in “Column B”. Subtract Column B from Column A and list the result in Column C.

1. Compensation received for all work performed within the City of Springfield city limits.
2. Operation of a business or profession attributable to any business activity conducted within the City of Springfield city limits.
3. Rental of real and tangible property, and principal payments on land contract if the property is located within the City of Springfield city limits.
4. Capital gains and losses from the sale or exchange of real and tangible property located in the City of Springfield city limits.
5. Premature distributions from a retirement or deferred compensation plan from an employer located within the City of Springfield city limits.
6. Any other income taxable on your federal tax return that was earned within, derived from, or attributable to City of Springfield sources.

NON-TAXABLE INCOME

The following kinds of income are non-taxable for both residents and non-residents by the City of Springfield.

1. Gifts, inheritances, and bequests.
2. Social Security, qualifying pensions / annuities (including disability pensions and railroad retirement act benefits) and IRA distributions received after reaching age 59 ½.
3. Unemployment compensation, worker’s compensation, and welfare benefits.
4. Child support.
5. Alimony and separate maintenance payments **received under a divorce or separation instrument executed after 12/31/18.**
6. Insurance payments in which the taxpayer paid policy premiums. (Payments from a health and accident policy paid by an employer are taxed the same as under the Internal Revenue Code).
7. Dividends received from an insurance policy when these are a refund of premiums paid. Any excess amount paid to you in excess of premiums paid is taxable.
8. Interest from obligations of the United States, cities, or any other government unit of the United States.
9. State and local income tax refunds.
10. Compensation received for service in the Armed Forces of the United States, including Active Duty, Reserve, and National Guard (civilian pay is taxable).

NON-DEDUCTIBLE ITEMS

The City of Springfield does not allow deductions for items such as taxes paid, interest, medical expenses, charitable contributions, casualty and theft losses, etc. In addition, the following federal adjustments are not deductible: educator expenses; certain business expenses of reservists, performing artists, and fee-basis government officials; health savings account deduction; deductible part of self-employment tax; self-employed health insurance deduction; penalty for early withdrawal of savings; student loan interest deduction; tuition and fees; and domestic production activities deduction.

EXEMPTIONS

1. A taxpayer may deduct $750 per exemption.
2. One exemption may be claimed for yourself (even if your exemption is claimed on another return), your spouse, and each dependent.
3. Additional exemptions may be claimed if the taxpayer qualifies under any of the qualifying categories (only 1 exemption is allowed per category unless otherwise noted):

   Category 1: Age 65 or older by December 31, 2025 or disabled. **Note:** If you claim this exemption, you may not claim an additional exemption for totally and permanently disabled. However, if you are blind, deaf, hemiplegic, paraplegic, or quadriplegic, you may claim an additional exemption.

   Category 2: Blind, hemiplegic, paraplegic, quadriplegic.

   Category 3: Deaf, as defined in Section 393.502 of the Michigan Complied Laws.

4. If an individual has taxable income and is claimed as a dependent on another person’s federal income tax return, they may claim a personal exemption on their own City of Springfield tax return.

FORM SF-1040 LINE INSTRUCTIONS

Please print or type all requested information.

Print clearly your name(s), complete **current** physical address (if using a P.O. Box for mailing purposes, you may list is on address line 2), and social security number(s).

Check the "Part Year" box to indicate your residency status.

Check appropriate box to indicate your filing status (if married filing separately, list spouse's full name and social security number).

EXEMPTIONS: Complete the exemption section.

All income will be listed on Schedule TC attached behind the tax form in this booklet. For part year residents, lines 1-17 on the first page of the tax form will not be used. Schedule TC MUST be attached to your tax form when you file your return.

Use the attached Wages and Excludable Wages Schedule to calculate Line 1 of Schedule TC if any of your W-2 wages are not taxable to Springfield.

SCHEDULE TC INSTRUCTIONS FOR PART YEAR RESIDENT

Column A – Report all income in Column A as it is shown on your federal Tax Return.

Column B – Income that is not taxable to Springfield is to be reported in column B. This would include all income earned outside of the city while you were a non-resident. Only income earned IN the city limits is taxable to non-residents. For example- if you earned wages in Kalamazoo while you lived in Battle Creek, those wages would be reported in Column B because they are not taxable to Springfield.

Column C – Report the income earned while living in the City of Springfield city limits. **ALL** income earned while a resident is taxable to Springfield – even if it was earned outside of the city.

Column D – Any income you earned IN Springfield while a non-resident is to be reported in Column D. For example, if you lived in Kalamazoo for part of the year but earned wages in the city limits of Springfield, those wages would be taxable. If you did not have any earnings from any source in the City of Springfield, nothing will be reported in Column D.

Once you have completed all applicable columns of Schedule TC, copy the amount from Line 23c to Line 18b on the first page of the tax form. Place a check in the box in Line 18a. Continue completing the rest of the tax form.

DEDUCTIONS SCHEDULE (SECOND PAGE OF TAX FORM)

***All deductions are limited to the extent that they apply to income taxable to the City of Springfield.**

Line 1 – Individual retirement account (IRA) deduction. This deduction is limited to the amount allowed on your federal return and must be contributions to an IRA with after-tax dollars. To compute this deduction, multiply the amount deducted on your federal return by the percentage of your income that is taxable to the City of Springfield. **You must attach a copy of Schedule 1 of your federal return**.

Line 2 – Self-employed SEP, SIMPLE, and qualified plans. **You must attach a copy of Schedule 1 of your federal return.**

Line 3 – Employee business expenses. This includes ordinary, necessary, and **unreimbursed** expenses incurred in the performance of an employee's job to the extent that these expenses are related to your income taxable to The City of Springfield. Your deduction is limited to the following: expenses of travel, meals, and lodging while away from home for work, expenses of an outside sales person while away from their employer's place of business, expenses of transportation, and reimbursed expenses which have been included in your W-2 income. You must complete and attach form SF-2106 (available on our website and in our office) and include a list detailing the expenses you are deducting. **Failure to attach either of these will result in your deduction being disallowed.**

Line 4 – Moving expenses (moving into Springfield). Moving expenses for active duty military members that moved **into Springfield** during the year and qualify for a deduction from gross income on their federal return are eligible for a deduction on their Springfield return. You must attach federal Form 3903. *See instructions for federal Form 3903 for more info or to determine if you qualify for this deduction.

Line 5 – Alimony **paid** on **separation instruments executed on or before 12/31/18**. *Per Internal Revenue Code, alimony and separation maintenance payments received are no longer taxable or deductible on divorce or separation instruments executed after 12/31/18. For part-year residents, deduction is pro-rated for time of residency.

Line 6 – Other deduction not listed but allowed per the City Income Tax Ordinance. You must attach documentation supporting your deduction or it will be disallowed.

Total your deductions on line 7 and copy that amount to Line 14 on the first page of the tax form.

PAYMENTS AND CREDITS

Line 19a – Tax withheld by your employer(s). Enter the total Springfield tax withheld from all W-2 forms. **You must attach copies of all W-2 forms.**

Line 19b – Enter any estimated payments paid for 2025, payments made with an extension, and any credits carried forward from your 2024 Springfield return.

Line 19c – Credit for taxes paid to another city while a resident of Springfield. **You must attach a copy of the other city return**. See worksheet on last page of booklet to calculate this credit.

Line 19d – Total payments and credits: Add lines 24 a through c.

***If line 18 is larger than line 19d, go to line 21. If line 19d is larger than line 18, go to line 22.**

Line 21 – **Total tax due:** Subtract line 24d from line 23. This is your tax due to pay with your return. **Payments and returns are due April 30th.**

Line 22 – **Overpayment:** Subtract line 23 from 24d. Enter the total on line 34 if you would like your overpayment to be credited forward to 2026. Enter the total on line 35 if you would like your overpayment to be refunded to you.

***Complete lines 23 through 26 to indicate how you would like to receive your refund of overpaid tax.**

*Make sure to double check your completed City of Springfield tax return for accuracy and legibility. **Also, make sure to attach all required supporting documents, as well as page 1, schedule 1, and schedule 2 of your federal income tax return (See instructions for each line if you are not sure which attachments are required)**.

Did you sign your return?

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CF-1040 (SPRINGFIELD) ☐ Resident ☐ Non-Resident ☒ Part Year ☐ Amended 25MI-SPR-P-1040-1

TAXPAYER'S SSN	TAXPAYER'S FIRST NAME	INITIAL	LAST NAME
SPOUSE'S SSN	IF JOINT RETURN SPOUSE'S FIRST NAME	INITIAL	LAST NAME
PRESENT HOME ADDRESS (NUMBER AND STREET)			APT. NO.
ADDRESS LINE 2 (P.O. BOX ADDRESS FOR MAILING USE ONLY)			
CITY, TOWN OR POST OFFICE		STATE	ZIP CODE
FOREIGN COUNTRY NAME	FOREIGN PROVINCE/COUNTY		FOREIGN POSTAL CODE

FILING STATUS
- ☐ Single
- ☐ Married filing jointly
- ☐ Married filing separately. Enter spouse's SSN and Spouse's full name here.

▸ SPOUSE'S FULL NAME

▸ SPOUSE'S SSN

Mark box if deceased ☐ Taxpayer ☐ Spouse
Enter date of death on page 2, right side of the signature area

Mark box if; ☐ Federal Form 1310 attached
☐ Itemized deductions on your Federal tax return for 2025

EXEMPTIONS SCHEDULE

1a	You Date of birth (mm/dd/yyyy) ☐ Regular ☐ 65 or over ☐ Blind ☐ Deaf ☐ Disabled	
1b	Spouse Date of birth (mm/dd/yyyy) ☐ Regular ☐ 65 or over ☐ Blind ☐ Deaf ☐ Disabled	
1c.	Check box if you can be claimed as a dependent on another person's tax return	
1d.	Enter the number of boxes checked on lines 1a and 1b	
1e.	Enter number of dependent children and/or other dependents claimed on your federal return	
1f.	Total exemptions (Add lines 1d and 1e; enter here and also on page 1, line 16a)	

INCOME

SEND COPY OF PAGE 1 OF FEDERAL RETURN

SEND W-2 FORMS

ENCLOSE CHECK OR MONEY ORDER

	ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under $0.50 and increase amounts from $.50 to $0.99 to next dollar)	COLUMN A Federal Return Data	COLUMN B Exclusions/Adjustments	COLUMN C Taxable Income
1	Wages, salaries, tips, etc. (W-2 forms must be attached)			
2	Taxable interest			
3	Ordinary dividends			
4	Business income or (loss) attach federal Schedule C			
5	Capital gain or (loss) attach federal Schedule D			
6	Other gains or (losses) attach federal Form 4797			
7	Taxable IRA distributions from Form(s) 1099-R (attach)			
8	Taxable pensions and annuities from Form(s) 1099-R (attach)			
9	Rental real estate, royalties attach federal Sched E pg 1			
10	Partnership, estate, trust, etc attach federal Sched E pg 2			
11	Additional income from page 2 Sched A line 6			
12	Total additions (Add lines 2 through 11)			
13	Total income (Add lines 1 through 11)			
14	Total deductions (Subtractions) (Total from page 2, Deductions schedule, line 7)			
15	Total income after deductions (Subtract line 14 from line 13)			
16	Exemptions – Enter number from line 1f in 16a, multiply by 750, enter in 16b	16a		16b
17	Total income subject to tax (Subtract line 16b from line 15)			17
18	Tax at (rate). Multiply line 17 by the resident rate (1.00%) or non-resident rate (0.50%) enter on 18b. If using Schedule TC, check box 18a and enter tax from Sch TC, line 23c.	18a		18b

19	Payments and credits, enter total 19a, b, c in 19d	19a Springfield tax withheld	19b Other tax payments (est,extension, cr fwd, partnership & tax option corp)	19c Credit for tax paid to another city	19d
20	Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax		20a Interest	20b Penalty	20c

TAX DUE

21	Amount owed. Add 18b, 20c. Subtract 19d. Check or Money Order payable to Springfield. If accepted, Direct Withdrawal mark 26b, then complete 26c, d & e **PAY WITH RETURN**	21

OVERPAYMENT

22	Overpayment (subtract 18b, 20c from 19d); choose overpayment options on lines 23-25.				22
23	Amount of overpayment donated	23a City of Springfield	23b Donation 2 N/A	23c Donation 3 N/A	23d
24	Amount of overpayment credited forward to 2026 **AMOUNT OF CREDIT TO 2026**				24
25	Amount of overpayment refunded (Line 22 less lines 23d and 24) (For refund to be directly deposited to your bank account, mark refund box, line 26a, and complete line 26 c, d & e) **REFUND AMOUNT**				25

26 Direct deposit refund or direct withdrawal payment (Mark (X) appropriate box 26a or 26b and complete lines 26c, 26d and 26e)

26a		Refund (direct deposit)	26c Routing number		26e1	Checking	
26b		Tax due (direct withdrawal)	26d Account number		26e2	Savings	

SCHEDULE A – OTHER INCOME

ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under $0.50 and increase amounts from $.50 to $0.99 to next dollar)		COLUMN A Federal Return Data	COLUMN B Exclusions/Adjustments	COLUMN C Taxable Income
1	Alimony – Date of Original Divorce or Separation:			
2	Subchapter S corporation distributions (Att copy of fed Sch K-1)			
3	Farming Income or (loss) (Attach copy of federal Schedule F)			
4	Gambling Income			
5	Other Income. List type:			
6	Total additions (Add lines 1 through 5)			

EXCLUDED WAGES AND TAX WITHHELD SCHEDULE (SEE INSTRUCTIONS – RESIDENT WAGES GENERALLY NOT EXCLUDED)

FAILURE TO ATTACH W-2 FORMS TO PAGE 1 WILL DELAY PROCESSING OF RETURN. WAGE INFORMATION STATEMENTS PRINTED FROM TAX PREPARATION SOFTWARE ARE NOT ACCEPTABLE

W-2	COLUMN A T or S	COLUMN B SOCIAL SECURITY NUMBER (Form W-2, box a)	COLUMN C EMPLOYER'S ID NUMBER (Form W-2, box b)	COLUMN D EXCLUDED WAGES (Attach Excluded Wages Sch)	COLUMN E SPR TAX WITHHELD (Form W-2, box 19)	COLUMN F LOCALITY NAME (Form W-2, box 20)
1						
2						
3						
4						
5						
6						
7						
8						
9	Totals (Enter here and on page 1; part-yr residents on Sch TC)		Enter on pg 1,ln 1, col B >>			<< Enter on pg 1, ln 19a

DEDUCTIONS SCHEDULE

		DEDUCTIONS
1	IRA deduction (Attach copy of Schedule 1 of federal return & evidence of payment)	
2	Self-employed SEP, SIMPLE and qualified plans (Attach copy of Schedule 1 of federal return)	
3	Employee business expenses (Attach copy of CF-2106 and detailed list)	
4	Moving expenses (Into city area only, Military ONLY) (Attach copy of federal Form 3903)	
5	Alimony paid (DO NOT INCLUDE CHILD SUPPORT. Attach copy of Schedule 1 of federal return)	
6	Renaissance Zone deduction (Attach Schedule RZ OF 1040)	
7	Total deductions (Add line 1 through line 6, enter total here and on page 1, line 14)	

ADDRESS SCHEDULE (WHERE TAXPAYER (T), SPOUSE (S) OR BOTH (B) RESIDED DURING YEAR AND DATES OF RESIDENCY)

MARK T, S, B	List all residence (domicile) addresses (Include city, state & zip code). Start with address used on last year's return. If the address on page 1 of this return is the same as listed on last year's return, print "Same." If no return filed last year, list reason. Continue listing this tax year's residence addresses. If address listed on page 1 of this return is in care of another person, enter current residence (domicile) address.	FROM MONTH	FROM DAY	TO MONTH	TO DAY

THIRD PARTY DESIGNEE

Do you want to allow another person to discuss this return with the Income Tax Office? ☐ Yes, complete the following ☐ No

Designee's name	Phone No.	Personal ID number (PIN)

Under the penalty of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If I am a resident claiming a credit for taxes paid to another city, I acknowledge and consent to the City's verification of unrefunded payment to that city. If prepared by a person other than tax payer, the preparer's declaration is based on all information of which preparer has any knowledge

TAXPAYER'S SIGNATURE If joint return, both spouses must sign	Date (MM/DD/YY)	Taxpayer's occupation	Daytime phone no.	If deceased, date of death
SPOUSE'S SIGNATURE	Date (MM/DD/YY)	Spouse's occupation	Daytime phone no.	If deceased, date of death

Some cities are using new communication methods. If your City participates and you would like email notifications regarding important changes and Income Tax related information please provide your email address. No City will email you asking for your social security number.	Email

SIGNATURE OF PREPARER OTHER THAN TAXPAYER	Date (MM/DD/YY)	PTIN, EIN OR SSN	Preparer's Phone
FIRM'S NAME (or yours if self-employed), ADDRESS AND ZIP CODE		NACTP software number	

MAIL TO:

Taxpayer's name	Taxpayer's SSN	2024 SPRINGFIELD	

SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - SF-1040, PAGE 1, LINES 23a AND 23b **Attachment 1**

A part-year resident is required to complete and attach this schedule to the Springfield return
1. Box A to report dates of residency of the taxpayer and spouse during the tax year.
2. Box B to report the former address of the taxpayer and spouse.
3. Column A to report all income from their federal income tax return.
4. Column B to report all income taxable on their federal return that is not taxable to Springfield.
5. Column C to report income taxable as a resident and compute tax due on this income at the resident tax rate.
6. Column D to report income taxable as a nonresident and compute tax due on this income at the nonresident tax rate.

A. PART-YEAR RESIDENCY PERIOD	From	To	B. PART-YEAR RESIDENT'S FORMER ADDRESS
Taxpayer			Taxpayer
Spouse			Spouse

INCOME		Column A Federal Return Data	Column B Exclusions and Adjustments	Column C Taxable Resident Income	Column D Taxable Nonresident Income
1. Wages, salaries, tips, etc. (Attach Form(s) W-2)	1.				
2. Taxable interest	2.				NOT TAXABLE
3. Ordinary dividends	3.				NOT TAXABLE
4. Taxable refunds, credits or offsets	4.			NOT APPLICABLE	NOT TAXABLE
5. Alimony received	5.				
6. Business income or (loss) (Att. copy of fed. Sch. C)	6.				
7. Capital gain or (loss) (Att. copy of Sch. D) 7a. Mark if Sch D not required ☐	7b.				
8. Other gains or (losses) (Att. copy of Form 4797)	8.				
9. Taxable IRA distributions	9.				
10. Taxable pensions and annuities (Att. Form 1099-R)	10.				
11. Rental real estate, royalties, partnerships, S corps, trusts, etc. (Attach copy of federal Sch. E)	11.				
12. Subchapter S corporation distributions (Attach federal Sch. K-1)	12.				
13. Farm income or (loss) (Att. copy of federal Sch. F)	13.				
14. Unemployment compensation	14.			NOT APPLICABLE	NOT TAXABLE
15. Social security benefits	15.			NOT APPLICABLE	NOT TAXABLE
16. Other income (Att. statement listing type and amt)	16.				
17. Total additions (Add lines 2 through 16)	17.				
18. Total income (Add lines 1 through 16)	18.				

DEDUCTIONS SCHEDULE See instructions. Deductions must be allocated on the same basis as related income.

1. IRA deduction (Attach copy of federal Schedule 1 & evidence of payment)	1.				
2. Self-employed SEP, SIMPLE and qualified plans (Attach copy of federal Schedule 1)	2.				
3. Employee business expenses (See instructions & attach copy of federal Form 2106)	3.				
4. Moving expenses (Into Battle Creek area only) (Attach copy of federal form 3903)	4.				
5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT). (Attach copy of federal Schedule 1)	5.				
6. Renaissance Zone deduction (Attach Sch. RZ)	6.				
19. Total deductions (Add lines 1 through 6)	19.				
20a. Total income after deductions (Subtract line 19 from line 18)	20a.				
20b. Losses transferred between columns C and D (If line 20a is a loss in either column C or D, see instructions)	20b.				
20c. Total income after adjustment (Line 20a less line 20b)	20c.				
21. Exemptions (Enter the number of exemptions from Form SF-1040, page 2, box 1h, on line 21a; multiply line 21a by $750; and enter the result on line 21b) 21a. ☐	21b.				
(If the amount on line 21b exceeds the amount of resident income on line 20c, enter unused portion (line 21b less line 20c) on line 21c)	21c.				
22a. Total income subject to tax as a resident (Subtract line 21b from line 20c; if zero or less,enter zero)	22a.				
22b. Total income subject to tax as a nonresident (Subtract line 21c from line 20c; if zero or less,enter zero)	22b.				
23a. Tax at nonresident rate **(MULTIPLY LINE 22a BY 1.0% (0.01), THE RESIDENT TAX RATE)**	23a.				
23b. Tax at nonresident rate **(MULTIPLY LINE 22b BY 0.5% (0.005), THE NONRESIDENT TAX RATE)**	23b.				
23c. Total tax (Add lines 23a and 23b) **(ENTER HERE AND ON FORM SF-1040, PAGE 1, LINE 23b, AND PLACE A MARK (x) IN BOX 23a OF FORM SF-1040)**	23c.				

Taxpayer's name	Taxpayer's SSN	2024 SPRINGFIELD	**Attachment 2**

WAGES AND EXCLUDABLE WAGES SCHEDULE - SF-1040, PAGE 1, LINE 1 - USE ONLY IF EXCLUDING ANY PORTION OF WAGES LISTED ON YOUR FEDERAL RETURN

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2. Use this form to calculate excludable (nontaxable) wages included in total wages reported on your federal tax return (Form 1040, line 1). Excludable wages for each employer are also reported on Form SF-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludable wages is reported on Form SF-1040, page 1, line 1, column B .

WAGES, ETC.	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3	Employer (or source) 4
1. Employer's ID number (W-2, box b) or source's ID number if available				
2. Employer's name (Form W-2, box c) or source's name				
3. SSN from Form W-2, box a				
4. Enter T for taxpayer or S for spouse				
5. Dates of employment during tax year	From / To	From / To	From / To	From / To
6. Mark (X) box If you work at multiple locations in and out of Springfield.	☐	☐	☐	☐
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there: include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location				
8. Wages, tips, other compensation (Form W-2, box 1)				
9. Wages not included in Form W-2, box 1 (See instructions)				
10. Code for wage type reported on line 9				
NONRESIDENT WAGE ALLOCATION	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3	Employer (or source) 4
For use by nonresidents or part-year residents who worked both in and out of Springfield for the employer while a nonresident. Part- year residents working both in and out while a nonresident must use the wage allocation to determine wages earned in Springfield while a nonresident (use only wages and days worked while a nonresident for computations) Nonresidents working all of their work time for an employer in Springfield should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.				
11. Enter actual number of days or hours on job for employer during period (Do not include weekends you didn't work)				
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in & out of Springfield				
13. Actual number of days or hours worked (Line 11 less line 12)				
14. Enter actual number of days or hours worked in Springfield				
15. Percentage of days or hours worked in Springfield (Line 14 divided by lin 13). Default is 100%	%	%	%	%
16. Wages earned in Springfield (Total of lines 8 & 9 multiplied by line 15; part-year res use only the portion of wages earned while a nonres)				
EXCLUDABLE WAGES	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3	Employer (or source) 4
17. Enter nonresident excludable wages (Total of lines 8 and 9 less line 16)				
18. Enter resident excludable wages				
19. Enter reason excludable wages reported on lines 17 and/or 18 are not taxable by Springfield				
20. Total excludable wages (Line 17 plus line 18; Enter here and on SF-1040, page 2 Excluded Wages schedule)				
21. Total taxable wages (Line 8 plus line 9 less line 20)				
22. Total wages (Add lines 8 and 9 for all employers and other sources; must equal amount reported on Form SF-1040, page 1, line 1, column A; Part-year residents must equal amount reported on Schedule TC, line 1, column A)				
23. Total excludable wages from all employers and other sources (Add line 20 for all columns; enter here and also on Form SF-1040, page 1, line 1, column B; Part-year residents enter here and on Schedule TC, line 1, column B)				
24. Total taxable wages from all employers and other sources (Line 22 less line 23); enter here and also on Form SF-1040, page 1, line 1, column C; part-year residents enter here and allocate on Schedule TC, line 1, between columns C and D)				

FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.

Attach this sheet to the SF-1040 Form

BUSINESS ALLOCATION - NONRESIDENTS ONLY

This schedule applies to nonresidents who conducted business in the City of Springfield.

A. Total **GROSS RECEIPTS** from business or profession earned **EVERYWHERE** — A. $_____

B. Total **GROSS RECEIPTS** from business or profession earned **IN SPRINGFIELD** — B. $_____

C. Divide Line B by Line A to figure percentage of gross receipts allocable to Springfield — C. _____%

D. Multiply the percentage on Line C by the amount on Line 31 of your federal Schedule C (Net profit or loss) — D. $_____

Enter this amount on form SF-1040 Line 6, Column C

CREDIT FOR TAX PAID TO ANOTHER CITY

WORKSHEET FOR SF-1040 FORM LINE 24c - *Residents and Part-year residents only*

Residents and Part-Year residents may claim the credit for tax paid to another city. For a Part-Year resident, the credit only applies to the portion of income earned while a resident if that income is taxable to another city as a non-resident.

CALCULATION FOR CREDIT Residents or Part-year residents of Springfield only.	COLUMN A SPRINGFIELD RES INCOME	COLUMN B OTHER TAXING CITY
1. IDENTICAL INCOME - TAXABLE IN BOTH CITIES	$	$
2. EXEMPTION AMOUNT PER CITY'S RETURN	$	$
3. TAXABLE INCOME FOR CREDIT Subtract line 2 from line 1 in column A and column B.	$	$
4. EACH CITY'S NONRESIDENT TAX RATE	0.005 (1/2%)	
5. Multiply line 3 by line 4 in column A and in column B	$	$
CREDIT ALLOWED Enter the smaller of line 5, Column A or B.	$ 0	