2025 - RESIDENT

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.

Returns can be completed and submitted electronically online by visiting www.springfieldmich.com and clicking on the "E-File & Payments" link on the left side of the page.

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-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 "Resident" 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.

Use Column A to list income as reported on your federal tax return. List any adjustments or exclusions in Column B, then subtract Column B from Column A and enter the result in Column C. Remember, there are very few adjustments/exclusions that are allowable on a resident tax return. Column B will most often be used on a non-resident tax return.

INCOME

Line 1 – **Wages, salaries, tips, etc.** Include the total of wages from box 1 of applicable W-2's and the Wages and Excludable Wages schedule. **Copies of W-2's must be attached to your return.**

Line 2 **– Interest income** taxable on your federal tax return. **Attach federal Schedule B if applicable.**

Line 3 – **Dividend income** taxable on your federal tax return. **Attach federal Schedule B if applicable.**

Line 4 – **Business income** from self-employment**. Attach a copy of your federal Schedule C (all pages).**

Line 5 – **Capital gains or losses** reported on your federal return. Note: The only exception is the sale of property purchased prior to January 1, 1989. Gains or losses on property purchased prior to January 1, 1989 must be determined by one of the following methods:

-The basis may be adjusted to the fair market value of the property on January 1, 1989 or;

-Divide the number of months the property has been held since January 1, 1989 by the total number of months the property was held. Apply this fraction to the total gain or loss as reported on your federal tax return.
You must attach federal Schedule D.

Line 6 – **Other gains or losses** on your federal return reported on federal Form 4797. **You must attach federal Form 4797.**

Line 7 – **Taxable IRA distributions** reported on your federal return. Exclude any normal distributions taken after you have reached age 59 ½. **You must attach a copy of form 1099-R.** To determine whether your distribution is taxable or not, refer to the code in box 7 on your 1099-R for that distribution and compare it with the list of common codes below:

Code 1: Early distribution – taxable on city return, do not exclude.
Code 2: Early distribution – exception applies, not taxable on city return, exclude.
Code 4: Death – not taxable if the decedent is a spouse. Exclude only if the decedent was your spouse.
Code 7: Normal distribution – not taxable on city return, exclude.

Line 8 – **Taxable pension distributions** reported on your federal return. Exclude any normal distributions taken after you have reached age 59 ½. **You must attach a copy of form 1099-R.** To determine whether your distribution is taxable or not, refer to the code in box 7 on your 1099-R for that distribution and compare it with the list of common codes in the instructions for line 9 above.

Line 9 – **Rental real estate & royalties** reported on your federal return. **You must attach a copy of federal Schedule E**.

Line 10 – **Partnership, estate, & trust income** reported on your federal return. **You must attach a copy of federal Schedule E.**

Line 11 – **Additional Income** from second page of the tax form, Schedule A Line 6.

For the remaining lines, follow the instructions listed on each line on the tax form.

SCHEDULE A – OTHER INCOME

List all other income not yet reported that is taxable on your federal return. Total Schedule A on line 6 and copy that amount to Line 11 on the first page 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) [X] Resident [ ] Non-Resident [ ] Part Year [ ] Amended 25MI-SPR-R-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

	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

ENCLOSE CHECK OR MONEY ORDER

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:

CREDIT FOR TAX PAID TO ANOTHER CITY

Residents & 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. Income that is not taxed by another city may not be included for purposes of this credit.

Use this form to calculate your credit and then copy the calculated credit to lline 24c on the e-file form.

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 TO BOTH CITIES	$	$
2. EXEMPTION AMOUNT PER CITY'S RETURN (DOLLAR AMOUNT)	$	$
3. TAXABLE INCOME FOR CREDIT Subtract line 2 from line 1 in column A and column B.	$ 0	$ 0
4. EACH CITY'S NONRESIDENT TAX RATE (SF IS 1/2% OR 0.005)	0.50%	0.00%
5. Multiply line 3 by line 4 in column A and in column B	$ 0	$ 0
CREDIT ALLOWED Enter the smaller of line 5, Column A or B.	$ 0	