

Tax Year	Name(s)	Primary Social Security Number
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CCA Resident Business/Rental Income Worksheet (if applicable) Attach completed worksheet to the City Tax Form

For use by individuals with net profit/distributive share income sourced in multiple municipalities with current and/or prior year losses.

Line	Instructions	Column A Resident Municipality	Column B	Column C	Column D	Column E	Column F	Column G add columns A-F and enter total
1	Municipality Name: Enter each Municipality's name in each column.							
2	Enter the tax rate for each Municipality listed on line 1.							
3	Enter the Net Schedule C Income (Loss) for this Municipality.							
4	Enter the Net Schedule E Income (Loss) for this Municipality.							
5	Enter the Net Partnership/S Corp Income (Loss) for this Municipality.							
6	Enter any other Business/Form 1099 Income for this Municipality.							
7	TOTAL INCOME: Add Lines 3, 4, 5 and 6. Enter result here.							
8	Allowable and unexpired PRIOR YEAR BUSINESS NOL CARRY FORWARD: Enter as a negative.							
9	Add Lines 7 & 8 and enter the result in each column. For Column A, enter the amount from line 7.							
9a	If line 9 is a positive enter the amount.							
10	TAX DUE WORKPLACE MUNICIPALITY: Multiply line 9a by line 2 and enter the result.							
10a	For CCA CITIES ONLY: Multiply line 5 by line 2 and subtract result from line 10. Include positive amounts on Form 120-16-IR Section A, Line 9, Column 4.							
11	CURRENT YEAR LOSS: If Line 7 is a negative enter here.							
RESIDENT MUNICIPALITY TAX CALCULATION								
12	ALLOCATION PERCENT FOR RESIDENT MUNICIPALITY: Divide Line 13 of this column by Column G line 13. Enter as a percentage.							
13	TAXABLE INCOME FOR RESIDENT MUNICIPALITY: If Column A line 9a is positive, enter on Col. A line 13. If column B-F line 7 is positive, enter on line 13 of the corresponding Column.							
13a	ALLOCATION OF PRIOR YEAR LOSS TO RESIDENT MUNICIPALITY: Multiply the prior year resident municipality loss carry forward (from BIW line 15 Column G of the previous years return) by the line 12 percentage and enter here.							
14	ALLOCATION OF CURRENT YEAR LOSS TO RESIDENT MUNICIPALITY: Multiply Column G line 11 by the line 12 percentage and enter here.							
15	RESIDENT MUNICIPALITY CARRY FORWARD TO NEXT YEAR: Add lines 13, 13A and 14. Enter negative amount here. If Column G line 15 is zero or negative stop here.							
16	INCOME TAXABLE BY RESIDENT MUNICIPALITY: Add lines 13, 13A and 14 and enter positive amounts here. If Col. G line 16 is -0-, stop here.							
17	Multiply line 16 by Resident Municipality tax rate (Column A Line 2)							
18	Enter amount from CREDIT WORKSHEET line 5. (Instructions for the credit worksheet are below.							
19	Partner/Shareholder's distributive share of taxes paid by the business entity to the Resident Municipality. This amount cannot exceed the tax due to the Resident Municipality as shown on line 17. In Column G of line 19, enter the resident municipality's tax credit rate.							
20	Multiply line 18 by Resident Municipality credit (See Tax Rate Schedule in instructions) and enter here.							
21	TAX DUE: Subtract lines 19 or 20 from line 17. Enter result here. ENTER SUM AMOUNT FROM COLUMN G ON FORM 120-16-IR SECTION B, LINE 14A, COLUMN 16.							

CREDIT WORKSHEET		Column A	Column B	Column C	Column D	Column E	Column F	Column G
1	Enter the amount of tax withheld or paid to the municipality where the net profit/business income was earned or apportioned. Include the Partner/Shareholder's distributive share of taxes paid by the business entity.							
2	Enter the amount of net profit and other non-wage income actually subject to tax by the municipality in which the net profit/business income was earned or apportioned (Line 9a) multiplied by that municipality's tax rate.							
3	Enter the amount of net profit/business income actually subject to tax (Line 16) by the resident municipality multiplied by the residence municipality's tax rate.							
4	Enter the amount of net profit/business income actually subject to tax (Line 16) by the resident municipality multiplied by workplace municipality's tax rate.							
5	Compare the amounts in lines 1 through 4 and enter the smallest amount.							