

WORKSHEET A - SALARIES, WAGES, TIPS, AND OTHER COMPENSATION

(To be completed by taxpayers who receive W-2 income from more than one source)

****Attach copies of all W-2s used to compute your local income to this Return**
Duplicate Worksheet as Necessary**

Employer	City Where Employed	Qualifying Wages	St. Bernard Tax Withheld	Other City Tax Withheld
Totals (Enter Total Qualifying Wages on Line 1, Page 1)				

WORKSHEET B – BUSINESS/MISCELLANEOUS INCOME or LOSS

****Attach copies of all Federal Forms and Schedules used to compute your local income to this Return****

	Schedules	Column A Income / (Loss) from Federal Schedules	Column B St. Bernard Percentage	St. Bernard Taxable Income (Column A x Column B)
1.	Schedule C - Business Income (Combine the net income or (loss) of all Schedules C)	\$	(From Step 5 of Schedule Y) %	\$
2.	Schedule E - Rental Income (Residents enter profit/loss from all properties. Nonresidents enter only profit/loss from St. Bernard properties)	\$	100 %	\$
3.	Schedule K-1 - Partnership Income NOTE: S Corp Distributive Share is NOT Taxable (Residents enter profit/loss from entities that do not withhold St. Bernard tax on entire distributive share)	\$	100 %	\$
4.	Miscellaneous Income – 1099-MISC, Schedule F, etc.	\$	(From Step 5 of Schedule Y) %	\$
5.	Employment Expense Deduction-Expenses included in line 1 that are allocable to St. Bernard (Attach Schedule 2106 and enter as a deduction)			\$
6.	NOL Carry Forward – Limited to 5 years (Attach worksheet and enter as a (loss))			\$
7.	Total Income / (Loss) (Combine Lines 1 through 5 and enter this amount on Page 1, Line 2)			\$

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA

(To be completed by all nonresidents who earn a portion of their net profits in St. Bernard.)

	a. Located Everywhere	b. Located in St. Bernard	c. Percentage (b / a)
STEP 1. Original Cost of Real and Tangible Personal Property.....	_____	_____	
Gross Annual Rentals Paid Multiplied by 8.....	_____	_____	
TOTAL STEP 1.....	_____	_____	_____ %
STEP 2. Wages, Salaries, and Other Compensation Paid.....	_____	_____	_____ %
STEP 3. Gross Receipts from Sales Made and/or Work or Services Performed.....	_____	_____	_____ %
STEP 4. Total Percentages. (Add Percentages from Steps 1-3).....			_____ %
STEP 5. Apportionment Percentage (Divide Total Percentage by Number of Percentages Used).....			_____ %