

CITY OF LAKEWOOD - DIVISION OF MUNICIPAL INCOME TAX - SUPPLEMENTARY SCHEDULE

Taxpayer name(s) _____

Social Security Number: _____

TABLE A-2: FEDERAL 2106 EXPENSE (ATTACH FEDERAL FORMS 2106 AND SCHEDULE A)

additional copies of this table are available at www.ci.lakewood.oh.us

Dates wages were earned				LOCATION WHERE EARNED List each W2 separately	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
MM	DD	MM	DD		Total Wages or Compensation	Expense Amount per Form 2106	Net Wages or Compensation	Withheld for Lakewood	Withheld for other localities	Tax Credit Limit (Column 3 x .01)	Smaller of Column 5 or 6	Tax Credit (Column 7 x .50)
				LAKWOOD								
				LAKWOOD								
				Total							Total	
Total(s) to supplementary line							(to Column 1)	(to Column 2)				(to Column 6)

Attach all supplemental schedules to the back of your tax return

Instructions for Table A-2

- List the dates the wages were earned for each Form W2 that had Form 2106 expense associated with it. If a Form W2 does not have Form 2106 expense associated with it, please use Table A.
- List the location where the wages were earned for each Form W2.
- Column 1** - Enter the wages listed in Box 5 or Box 18 (whichever is greater) of the Form W2 on the appropriate line in Column 1.
- Column 2** - Enter the amount listed on Line 10 of Form 2106 or Line 6 of Form 2106-EZ in the appropriate line in Column 2. If the 2106 expense is associated with more than one W2, the 2106 expense must be allocated to each W2 based on the percentage of the total income. (Example - 2106 Expense - \$200 Total Wages - \$10,000 W2 #1 - \$2,000 W2 #2 - \$8,000 The W2s make up 20% and 80% of the income, respectively. Therefore W2 #1 deducts \$40 and W2 #2 deducts \$160 of 2106 expense.) The City of Lakewood recognizes the full Form 2106 expenses, however a copy of both the Federal Form 2106 and Schedule A **MUST** be attached to receive the credit.
- Column 3** - Subtract each corresponding line in Column 2 from the corresponding line in Column 1. Total Column 3 and take this amount to the Supplementary Line in Table A, Column 1.
- Column 4** - Enter the amount of Lakewood withholding listed on the W2. Total Column 4 and take this amount to the Supplementary Line in Table A, Column 2.
- Column 5** - Enter the amount of workplace withholding listed on the W2.
- Column 6** - Multiply each line in Column 6 by 1% or 0.01.
- Column 7** - Enter the smaller of Column 5 or Column 6 for each appropriate line.
- Column 8** - Multiply each line in Column 7 by 50% or 0.50. Total Column 8 and take this amount to the Supplementary Line in Table A, Column 6.