

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.onelakewood.com

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

Attach all supplemental schedules to the back of your tax return

Instructions for Table A-2

1. 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.
2. List the location where the wages were earned for each Form W2.
3. **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.
4. **Column 2** - Enter the amount listed on Line 10 of Form 2106 or Line 6 of Form 2106-EZ less 2% of Federal Adjusted Gross Income (AGI) 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) **To reiterate, the deduction is limited to unreimbursed 2106 employee business expenses less 2% of Federal Adjusted Gross Income (AGI).**
5. **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.
6. **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.
7. **Column 5** - Enter the amount of workplace withholding listed on the W2.
8. **Column 6** - Multiply each line in Column 6 by 1% or 0.01.
9. **Column 7** - Enter the smaller of Column 5 or Column 6 for each appropriate line.
10. **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.