

Tax Year \_\_\_\_\_

Akron Account Number \_\_\_\_\_

# WORKSHEET SE (Self-Employment & Rental)

Name \_\_\_\_\_

**Determination of reportable income: for Akron residents who have sources of self-employment or rental income from locations outside of Akron.**

**Enter the result of this worksheet on Line 1 of Worksheet B. See line-by-line instructions below. Attach copies of Federal Schedules which apply.**

A	B	C	D	E	F	G
Enter Sch letter C, E or F	Self-Employment & Rental Income [Report both profit & (loss)]	Name of Taxing Authority (City or JEDD)	Tax Rate	Rate Differential (2.50 - Tax Rate)	Taxable Percentage (Rate Differential / 2.50)	Income Taxable to Akron Income (B) X Taxable Percentage (F)
	\$	<b>AKRON</b>	<b>2.50</b>	<b>----</b>	<b>100%</b>	\$
	\$	<b>NON-TAXING AUTHORITY</b>	<b>0.00</b>	<b>2.50</b>	<b>100%</b>	\$
	\$	<b>CUYAHOGA FALLS</b>	<b>2.00</b>	<b>0.50</b>	<b>20.00%</b>	\$\$
	\$					\$
	\$					\$
	\$					\$
	\$					\$
	\$					\$
	\$					\$
	\$					\$
	\$					\$
	\$					\$
	\$					\$
	\$				<b>TOTAL INCOME</b>	\$

**INSTRUCTIONS FOR COMPLETING WORKSHEET SE**

If there is a (loss) in any jurisdiction except Akron or Non-Taxing jurisdictions, "Worksheet SE-all" (see website for download) must instead be used to arrive at Akron taxable income.

This worksheet must be completed by Akron residents who have some or all of their self-employment or rental income from locations other than Akron.

- 1) Column A ... enter the letter of the federal Schedule being reported.
- 2) Column B ... amount of self-employment or rental income reported for each separate taxing jurisdiction, including Akron.
- 3) Column C ... name of taxing authority, if other than listed. (The income figures reported on this Worksheet come from Schedule C - Line 31, Schedule C-EZ - Line 3, Schedule E - Line 22, and Schedule F - Line 36.)
- 4) Column D ... tax rate of taxing jurisdiction listed in column C ( Rates can be found at [www.columbusax.net/Muni\\_List/](http://www.columbusax.net/Muni_List/) )
- 5) Column E ... subtract column D from 2.50 to find Rate Differential (If Akron, skip this step).
- 6) Column F ... divide column E by 2.50 to find Taxable Percentage in decimal format (If Akron, show 1.000 which is 100%).
- 7) Column G ... multiply column B by column F.
- 8) TOTAL INCOME ... Total the entries in column G and enter the result here and on Line 5 of Worksheet B.

If more space is needed, make a copy of this worksheet and number them pages 1 & 2.