TOLEDO RESIDENT EMPLOYEE BUSINESS EXPENSE WORKSHEET
(Federal Form 2106 Allocation Worksheet)

This worksheet should be used by Toledo residents who are claiming a deduction for unreimbursed business expenses where they have filed a Federal Form 2106 or Federal Form 2106EZ and had Toledo and Other City taxes withheld on their income shown on the W-2 for that employer.

**Line 1** - Enter your Name as it appears on your return (note that you will need to use a separate spreadsheet for each spouse if both has Form 2106 Expenses).

**Line 2** - Enter your account number as shown on Page 1 of your Toledo return.

**Line 3** - Enter the Income that you are reporting on the return for the employer where you incurred the unreimbursed business expenses.

**Line 4** - Leave Blank

**Line 5** - Enter the total amount of 2106 Expenses that you had from Federal Form 2106 or Federal Form 2106-EZ.

**Line 6** - Enter 2% of your Federal Adjusted Gross Income from your Federal Schedule A.

**Line 7** - Subtract Line 6 from Line 5.

**Lines 8-17 - Columns A-H.**

**Column B** - Next to the percentage of tax withheld (tax rate in effect for which tax was withheld) enter the income earned shown on the W2 with that city’s withholding (if you have multiple cities with the same tax rate, total the wages for all those that are the same rate and enter in Column B next to the rate in effect for those cities.) (Note that if the rate for the city that you had tax withheld is not among the rates listed, list the rate on Column A, Line 16 or 17 whichever is blank and continue with listing the wages (income) in Column B.

**Column C** - Next to the amount of income you listed in Column B, enter the amount of the tax withheld for that City in Column C (Note that this figure should agree with multiplying the figure in Column B by the tax rate in Column A).

**Column D** - Divide the income amount shown on each Line 8-17, Column B by the income amount listed on Line 3 (you are determining the percentage of income earned in each city of your total income from that employer).

**Column E** - Multiply the figure in Column D for each City’s tax rate by the amount shown on Line 7 (you are determining what amount of the deductible business expense is attributable to each city.

**Column F** - Subtract the amount in Column E from the amount in Column B. Do this for each figure you have next to a tax rate in Column A. (You are determining what the income in that other city will be after deducting the business expenses allocated there).

**Column G** - Enter the tax percentage rate shown in Column A as a decimal amount for each tax rate used.

**Column H** - Multiply the amount in Column G by the amount in Column F (This represents the amount of credit allowable on the Toledo resident return). This computation should be done for each rate used in Column A.

**Line 18** - Total the amounts in Column H, Lines 8 thru 17 and enter here. (This represents the total amount of credit from other cities allowable on the Toledo resident return). Also, enter this number (combined with Column H, Line 18 of your spouse’s 2106 Worksheet, if applicable) on your Toledo Individual (Resident)Tax Return, Part A, Section 2, Line 5b.