

Taxpayer's name	Taxpayer's SSN	2021 EAST LANSING		EL-COV
Employer Name	Employer Federal ID number	Pay Type <input type="checkbox"/> Hourly <input type="checkbox"/> Salary <input type="checkbox"/> Commission		Job Title

NON-RESIDENT Wage Allocation - 2021 Tax Year

Must be completed for each employer for which you are allocating wages.

Revised 09/20/2020

ALLOCATION TEST WORKSHEET

Check the box(es) below that apply.

1. Were you laid off during the stay at home order and did you collect unemployment?	1	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	If Yes, enter dates	From ___/___/___	To ___/___/___
2. Were you paid by your employer but did not perform any work?	2	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	If Yes, enter dates	From ___/___/___	To ___/___/___
3. Were you paid by your employer and only answered occasional emails, had occasional work-related phone conversations and/or were on call?	3	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	If Yes, enter dates	From ___/___/___	To ___/___/___
4. Did you work by remote from your home outside of the taxing City for hours approximating your regular shift?	4	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	If Yes, enter dates	From ___/___/___	To ___/___/___

Did you answer 5 Yes to question 4?	No	You cannot allocate your wages as a non-resident. *please see explanation below
	Yes	Wage allocation is allowed to the extent that you worked remotely not including any sick/vacation you may have taken. Use the wages and excludible wage schedule to calculate the exclusion based only on the dates shown on line 4. A signed copy of this worksheet must be attached to your return or your wage allocation will be disallowed. See below for additional support that may be required.

Under the penalty of perjury, I declare that I have examined this form, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the preparer's declaration is based on all information of which preparer has any knowledge. I understand that this information will be verified with my employer.

SIGN HERE ====>	Employee Signature	Date (MM/DD/YY)	Taxpayer's occupation	Daytime phone number
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<input type="checkbox"/>	If this box is checked your City requires an employer letter confirming you worked remotely.
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Explanation of why questions 1 to 3 are not part of the allocation.

1) Days out of work are not considered to be days worked. Unemployment compensation is not taxable and is not reported on your W-2.

2) No wage allocation is allowed, because days at home are not considered to be days work. These days fall under the same category as vacation/sick time.

3) No wage allocation allowed unless taxpayer was called in (i.e. worked by remote for hours approximating their regular shift). This appears to fall under many City Regulations as follows: The mere fact that a non-resident employee is subject to call at any time does not permit the allocation of compensation on a seven day per week basis. The mere fact that a non-resident employee is compensated on a seven day per week salary basis, when he/she does not in fact perform work or render services seven days per week, does not permit the allocation of compensation on a seven day per week basis. The mere fact that a non-resident employee takes work home does not permit the allocation of compensation.