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|-----------------|----------------|---------------|--------|
| Taxpayer's name | Taxpayer's SSN | 2020 GRAYLING | GR-COV |
|-----------------|----------------|---------------|--------|

**NON-RESIDENT Wage Allocation - 2020 Tax Year**  
**Stay at Home Order Implications-** must be completed for each employer for which you are allocating wages. Revised 08/20/2020

**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 work by remote?   | 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<br>5 Yes to question<br>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.

|  |                 |                       |                      |
|--|-----------------|-----------------------|----------------------|
| <b>SIGN</b><br><b>HERE</b> Employee Signature<br>====> | Date (MM/DD/YY) | Taxpayer's occupation | Daytime phone number |
|--|-----------------|-----------------------|----------------------|

**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 (ie 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 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.