

INSTRUCTIONS FOR COMPLETING YOUR 2018 CITY OF TROTWOOD INCOME TAX RETURN



City of Trotwood Income Tax Support Services Division will gladly prepare your city return at no charge, bring your tax records to our office located at 4 Strader Drive, Trotwood, Ohio. Monday through Friday between the hours of 9:30 am to 4:30 pm for free assistance.

HEADING	Print your name, address and social security number plainly or make needed corrections if already printed. If you moved in or out of Trotwood, indicate the date of move, present address and old address. Indicate whether you are filing single, married filing jointly or married filing separately. Please provide your home telephone number so that we may contact you with any questions regarding your return. Include your email address.																																				
PART A	If you have reviewed the taxable /nontaxable income listings and your only source(s) of income is from a nontaxable source, or if any of the exemptions apply and you have no taxable or reportable income, complete Part A and C only. If you have taxable income or compensation, you must complete Part B TAX CALCULATION .																																				
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PART C	DECLARATION OF ESTIMATED TAX FOR 2019- MUST BE COMPLETED BY TAXPAYERS WHO ANTICIPATE A NET TAX LIABILITY OF AT LEAST \$200.00. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">LINE 14.</td> <td>Total Estimated Income Subject to Tax multiplied by the tax rate of 2.25%</td> </tr> <tr> <td>LINE 15.</td> <td>Trotwood Tax to be Withheld or Credited for Tax Paid to Other Cities</td> </tr> <tr> <td>LINE 16.</td> <td>2019 Estimated Tax Due (Line 14 minus Line 15)</td> </tr> <tr> <td>LINE 17.</td> <td>Declaration Due with this return (Multiply Line 16 by 22.5%)</td> </tr> <tr> <td>LINE 18.</td> <td>Less: Overpayment from Prior Year (from line 13 above)</td> </tr> <tr> <td>LINE 19.</td> <td>Net Estimated Tax Due with this Return 04/15/19 Subsequent estimated payments are due 06/15/19, 09/15/19 and 01/15/2020.</td> </tr> <tr> <td>LINE 20.</td> <td>TOTAL AMOUNT DUE- Add lines 10 and 19. Make checks payable to City of Trotwood.</td> </tr> </table> Complete the return by signing, indicating your occupation, and dating the return. Copies of all W-2's, 1099's, Federal 1040 with all Schedule's and all supporting documentation must be attached. Be sure to remit payment in full of the completed return.	LINE 14.	Total Estimated Income Subject to Tax multiplied by the tax rate of 2.25%	LINE 15.	Trotwood Tax to be Withheld or Credited for Tax Paid to Other Cities	LINE 16.	2019 Estimated Tax Due (Line 14 minus Line 15)	LINE 17.	Declaration Due with this return (Multiply Line 16 by 22.5%)	LINE 18.	Less: Overpayment from Prior Year (from line 13 above)	LINE 19.	Net Estimated Tax Due with this Return 04/15/19 Subsequent estimated payments are due 06/15/19, 09/15/19 and 01/15/2020.	LINE 20.	TOTAL AMOUNT DUE- Add lines 10 and 19. Make checks payable to City of Trotwood.																						
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WORKSHEET A	If more than one W-2 Enter Employer's Name, Work address (location where work was performed), Income from EACH W-2, Trotwood tax withheld, other city tax withheld (not to exceed 2.25%) Total each and carry to page one. Total Income from W-2 carry to Page 1- Part B, line 1 Total Trotwood Tax Withheld carry to Page 1-Part B line 5a Total Other city tax withheld (not to exceed 2.25%) carry to Page 1-Part B Line 5b																																				
WORKSHEET B	Other income Schedules C, E, F, K-1, 1099- MISC, W-2g, etc. (To avoid a delay in processing attach supporting documents. 1. SCHEDULE C – Profit or Loss from Business (Attach Form 1040 SCHEDULE C) 2. SCHEDULE E - Profit or Loss from Rental / Royalties (Attach Form 1040 SCHEDULE E) 3. SCHEDULE E- Profit or Loss from Partnerships (Attach Form 1040, Schedule E and Form K-1) 4. SCHEDULE F- Profit or Loss from Farming 5. 1099-MISC – Miscellaneous Income 6. W-2G – GAMBLING Winnings 7. OTHER – List separately and provide detail 8. SUBTOTAL – Add lines (1a through 7) 9. LESS: LOSS CARRYFORWARD loss (_____) amount allowed 50% (_____) provide the documentation, 10. TOTAL (Line 8 minus line 9) ENTER ON PAGE 1, LINE 2																																				

2018 TROTWOOD INDIVIDUAL INCOME TAX RETURN

GENERAL INFORMATION

WHO MUST FILE	Residents: All residents (including part-year residents) of the City of Trotwood are required to file an annual income tax return. A return is required regardless of income or employment status. Active duty military personnel, unemployed persons, or other persons with no reportable income or loss for the current year are also subject to the mandatory filing requirements and must file a city tax return each year. Non-Residents: Non-residents of Trotwood who have taxable income or loss, earned or derived from within the City, from which Trotwood tax was not withheld, must file a return. Part Year Residents: If you only lived in Trotwood during part of the taxable year, you must file a return covering that time. You must calculate both your tax liability and tax credit only on the portion of your income earned as a Trotwood resident. Income earned in Trotwood may NOT be pro-rated. Pay statements with year-to-date figures must be used if available. If actual records are not available, you may break down your earnings by the number of months employed at the job to determine your monthly earnings. This figure may then be multiplied by the number of months you lived in Trotwood to determine your Trotwood taxable income. If you pro- rate your taxable income, you must also pro-rate your city tax that was withheld on the same income. Attach a worksheet explaining your calculations.
DUE DATE	Your City of Trotwood Individual Income Tax Return is due on or before APRIL 15, 2019 and should be mailed to: City of Trotwood Income Support Services, 4 Strader Drive, Trotwood, Ohio 45426
PAYMENTS	Make checks or money orders payable to City of Trotwood Income Support Services. Online payments can be made on our website at www.trotwood.org via credit card or debit card. A convenience fee will be added for all credit card and debit card transactions.
EXTENSIONS	Taxpayers who have requested an automatic 6-month extension for filing their federal income tax return shall automatically receive a 6-month extension for the filing of their city tax return. A copy of an approved federal extension must be attached to your return at the time of filing. Taxpayers who have not requested a 6-month extension for their federal income tax return may be granted a 6-month extension by submitting a request to the Tax Administrator by the due date of the return. An extension of time to file is not an extension of time to pay taxes due. Penalty and interest charges will apply to all payments received after the return due date.
ESTIMATED TAX	Taxpayers who anticipate a net tax liability of \$200.00 or more are required under Ohio law to make estimated tax payments. Quarterly estimated tax payments are due on April 15, June 15, September 15, and January 15. Estimated tax payment vouchers and instructions are available on our website.
REFUNDS	Refunds are allowed only when city income tax has been paid to or withheld for Trotwood. Refund requests must be filed on the City of Trotwood Refund Request Form. Failure to do so may delay processing of the refund request. Year statute of limitations. Overpayments of \$10.00 or less will not be refunded.
TAXABLE INCOME	Taxable income includes but is not limited to the following: Qualifying Wages, salaries, commissions, other compensation, wage continuation plans (includes retirement incentive plans and buyouts), contributions made by or on behalf of employees to a tax deferred annuity plan (401k plans and the like), bonuses, directors fees, fringe benefits such as car allowance, stock options, gambling winnings, net profits from the operation of a business, profession, enterprise or other activity and royalties.
EXEMPT INCOME	Exempt income includes but is not limited to the following: interest, dividends, military pay and allowances, social security benefits, welfare benefits, unemployment insurance benefits, worker's compensation, proceeds from qualified retirement plans as defined by the IRS, personal earnings of all persons under the age of 18, capital gains, alimony, contributions to a section 125 plan (cafeteria or flexible spending account), proceeds of sickness, accident or liability insurance policies and disability payments.
S-CORPORATIONS	Individual shareholders should not include any gain or loss from an S-Corporation on their individual return. S-Corporations doing business in Trotwood must file a City of Trotwood Business Income Tax Return. Forms are available on our website.
OTHER INCOME / LOSS CALCULATION	All business income and/or loss must be netted together to arrive at an overall net profit or loss for the current year. Business income includes, but is not limited to, activities reported on Federal Schedule(s) C, E, or F and ordinary gains reported on Federal Form 4797. If netting results in an overall loss, the loss may be carried forward for a period not to exceed five (5) years (subject to limitations in Ohio Revised Code Chapter 718.01). Note that a loss from business activities may not be used to offset wages reported on Form(s) W-2, gambling winnings reported on Form(s) W-2G, or other miscellaneous income reported on Federal Form 1040.
PENALTY AND INTEREST	A \$25.00 late filing penalty will be imposed for the failure to file a return by the due date for every month it is late up to \$150.00. (Regardless of balance due shown on return). A 15% penalty will be imposed on the balance of unpaid tax due as of the first day after the original due date of the return. Interest will be imposed on the balance of unpaid tax due beginning with the first day after the original due date of the return. The interest rate is adjusted annually based on the federal short-term rate + 5%. Please visit our website (www.trotwood.org) for the current interest rate.
ATTACHMENTS	Attach your Federal Form 1040 page 1 and 2 with all supporting documentation for each income, loss or deduction item reported on your city return. Examples include: Form(s) W-2 and W-2G, Form(s) 1099-Misc, Schedule(s) K-1, or Federal Schedule(s) C, E, or F.
DISCLAIMER	Definitions and instructions are illustrative only. The City of Trotwood Income Tax Code and the Ohio Revised Code supersede any interpretation presented.

TAXABLE INCOME

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| 1. Wages, salaries and other compensation.
2. Bonuses, stipends and tip income.
3. Commissions, fees, and other earned income.
4. Sick pay.
5. Employer supplemental unemployment benefits (SUB Pay).
6. Strike pay.
7. Vacation pay.
8. Employee contributions to retirement plans and tax deferred annuity plans (including Section 401k, 403b, 457b, etc.)
9. Pre-retirement distributions from retirement plans.
10. Profit-sharing. | 11. Contributions made on behalf of employees to tax deferred annuity programs.
12. Net rental income.
13. Uniform, automobile, moving and travel allowances.
14. Farm net income.
15. Stock options.
16. Employer paid premiums for group term life insurance over \$50,000.00.
17. Compensation paid in goods or services or property usage.
18. Income from wage continuation plans (including retirement incentive plans and severance pay).
19. Income from guaranteed annual wage contracts. | 20. Prizes, gifts, gambling and lottery winnings.
21. Director fees.
22. Income from jury duty.
23. Executor fees.
24. Union steward fees.
25. Income from partnerships, estates and trusts.
26. Net profits of businesses, professions and proprietorships.
27. Ordinary gains as reported on Federal form 4797.
28. Reimbursements in excess of deductible expenses.
29. Employer provided educational assistance, taxable to the same extent as for Federal taxation. |
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NON-TAXABLE INCOME

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| 1. Interest or dividend income.
2. Welfare benefits, social security.
3. Income from qualified pension plans.
4. State unemployment benefits.
5. Worker's compensation.
6. Proceeds of life insurance.
7. Alimony. | 8. Active duty military pay (including active duty National Guard).
9. Capital gains.
10. Income from election day poll work (under \$1,000.00).
11. Section 125 Cafeteria Plans.
12. Patent and copyright income.
13. Royalties derived from intangible income. | 14. Annuity distributions.
15. Housing allowances for clergy to the extent that the allowance is used to provide a home.
16. Health and welfare benefits distributed by governmental, charitable, religious or educational organizations.
17. Compensatory insurance proceeds derived from property damage or personal injury settlements. |
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Above lists are not all-inclusive. For more information, contact (937) 837-3415.