

**INSTRUCTIONS FOR COMPLETING  
 YOUR 2023 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**.

<b>PART B TAX CALCULATION.</b>	<b>LINE 1.</b>	Total Qualifying Wages (generally found in Box 5 of Form W-2) <b>Attach W-2 Forms For multiple W-2's complete Worksheet A on page 2</b>
	<b>1b.</b>	Total Gambling/Lottery winnings. Attach W-2G Forms
	<b>1c.</b>	Taxable Miscellaneous (Prizes, etc.)
	<b>1d.</b>	Other List
	<b>1e.</b>	Sub-Total taxable income
	<b>LINE 2.</b>	Other income (loss) from Federal Schedules C, E, F, K-1, 1099 MISC, (See Worksheet B, Page 2)
	<b>LINE 3.</b>	TOTAL INCOME (Add line 1E and 2)
	<b>LINE 4.</b>	Trotwood Income Tax – 2.75% (Multiply Line 3 by .0275)
	<b>LINE 5</b>	Credits
	<b>5a.</b>	Trotwood Tax Withheld (per W-2's)
	<b>5b.</b>	Other Municipal Taxes Paid (credit limited to 2.75%) per W-2
	<b>5c.</b>	Estimate Tax Paid
	<b>5d.</b>	Prior Year Credit
<b>LINE 6.</b>	Total Payments and Credits (Total of Lines 5a through 5d)	
<b>LINE 7.</b>	Balance Due (Overpayment) (Line 6 minus Line 4)	
<b>LINE 8A.</b>	Penalty Due (15% of the amount not timely paid)	
<b>LINE 8B.</b>	Interest Due (Imposed on all tax not timely paid)	
<b>LINE 9.</b>	Late Filing Fee	
<b>LINE 10.</b>	Total Due (Total of lines 7, 8A, 8B, and 9) No payment due if Line 10 is less than \$10.00.	
<b>LINE 11.</b>	Overpayment from Line 10	
<b>LINE 12.</b>	Amount to be Refunded (Amounts of \$10.00 or less will not be refunded)	
<b>LINE 13.</b>	Credit to Next Year (\$10.00 or less will not be carried forward)	

<b>PART C</b>	<b>DECLARATION OF ESTIMATED TAX FOR 2024 – MUST BE COMPLETED BY TAXPAYERS WHO ANTICIPATE A NET TAX LIABILITY OF AT LEAST \$200.00.</b>	
	<b>LINE 14.</b>	Total Estimated Income Subject to Tax multiplied by the tax rate of 2.75%
	<b>LINE 15.</b>	Trotwood Tax to be Withheld or Credited for Tax Paid to Other Cities
	<b>LINE 16.</b>	2024 Estimated Tax Due (Line 14 minus Line 15)
	<b>LINE 17.</b>	Declaration Due with this return (Multiply Line 16 by 22.5%)
	<b>LINE 18.</b>	Less: Overpayment from Prior Year (from line 13 above)
	<b>LINE 19.</b>	Net Estimated Tax Due with this Return 04/15/24 Subsequent estimated payments are due 06/15/24, 09/15/24 and 01/15/2025.
	<b>LINE 20.</b>	TOTAL AMOUNT DUE- Add lines 10 and 19. Make checks payable to City of Trotwood.

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.

**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 2.75%) 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 2.75%) carry to Page 1-Part B Line 5b

- WORKSHEET B** Other income Schedules C, E, F, K-1, 1099- MISC, etc. (To avoid a delay in processing attach supporting documents).
- SCHEDULE C – Profit or Loss from Business (Attach Form 1040 SCHEDULE C)
  - SCHEDULE E - Profit or Loss from Rental / Royalties (Attach Form 1040 SCHEDULE E)
  - SCHEDULE E- Profit or Loss from Partnerships (Attach Form 1040, Schedule E and Form K-1)
  - SCHEDULE F- Profit or Loss from Farming
  - 4797 ordinary gain or loss attach 4797
  - OTHER – List separately and provide detail trust/estate attach scheule E
  - SUBTOTAL – Add lines (1a through 6)
  - LESS: LOSS CARRYFORWARD loss ( \_\_\_\_\_ ) amount allowed 50% ( \_\_\_\_\_ ) provide the documentation,
  - TOTAL (Line 8 minus line 9) ENTER ON PAGE 1, LINE 2

**WORKSHEET C** NOL carry forward

# 2023 TROTWOOD INDIVIDUAL INCOME TAX RETURN

## GENERAL INFORMATION

<b>WHO MUST FILE</b>	Residents: All residents (including part-year residents) of the City of Trotwood who are 18 years of age and older 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.
<b>DUE DATE</b>	Your City of Trotwood Individual Income Tax Return is due on or before APRIL 15, 2024 and should be mailed to: City of Trotwood Income Support Services, 4 Strader Drive, Trotwood, Ohio 45426
<b>PAYMENTS</b>	Make checks or money orders payable to City of Trotwood Income Support Services. Online payments can be made on our website at <a href="http://www.trotwood.org">www.trotwood.org</a> via credit card or debit card. A convenience fee will be added for all credit card and debit card transactions.
<b>EXTENSIONS</b>	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.
<b>ESTIMATED TAX</b>	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.
<b>REFUNDS</b>	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 or carried forward.
<b>TAXABLE INCOME</b>	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.
<b>EXEMPT INCOME</b>	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, 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.
<b>S-CORPORATIONS</b>	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.
<b>OTHER INCOME / LOSS CALCULATION</b>	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.
<b>PENALTY AND INTEREST</b>	A \$25 late filing penalty will be imposed for the failure to file a return by the due date. (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 ( <a href="http://www.trotwood.org">www.trotwood.org</a> ) for the current interest rate.
<b>ATTACHMENTS</b>	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.
<b>DISCLAIMER</b>	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.  | 11. Contributions made on behalf of employees to tax deferred annuity programs.                   | 20. Prizes, gifts, gambling and lottery winnings.   |
| 2. Bonuses, stipends and tip income.  | 12. Net rental income.  | 21. Director fees.  |
| 3. Commissions, fees, and other earned income.  | 13. Uniform, automobile, moving and travel allowances.  | 22. Income from jury duty.  |
| 4. Sick pay.  | 14. Farm net income.  | 23. Executor fees.  |
| 5. Employer supplemental unemployment benefits (SUB Pay).   | 15. Stock options.  | 24. Union steward fees.   |
| 6. Strike pay.  | 16. Employer paid premiums for group term life insurance over \$50,000.00.                        | 25. Income from partnerships, estates and trusts.   |
| 7. Vacation pay.  | 17. Compensation paid in goods or services or property usage.                                     | 26. Net profits of businesses, professions and proprietorships.                                   |
| 8. Employee contributions to retirement plans and tax deferred annuity plans (including Section 401k, 403b, 457b, etc.) | 18. Income from wage continuation plans (including retirement incentive plans and severance pay). | 27. Ordinary gains as reported on Federal form 4797.  |
| 9. Pre-retirement distributions from retirement plans.  | 19. Income from guaranteed annual wage contracts.   | 28. Reimbursements in excess of deductible expenses.  |
| 10. Profit-sharing.   |   | 29. Employer provided educational assistance, taxable to the same extent as for Federal taxation. |
|   |   | 30. Cancellation of debt.   |

### NON-TAXABLE INCOME

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|---|---|--|
| 1. Interest or dividend income.         | 8. Active duty military pay (including active duty National Guard). | 14. Annuity distributions.   |
| 2. Welfare benefits, social security.   | 9. Capital gains.   | 15. Housing allowances for clergy to the extent that the allowance is used to provide a home.                    |
| 3. Income from qualified pension plans. | 10. Income from election day poll work (under \$1,000.00).          | 16. Health and welfare benefits distributed by governmental, charitable, religious or educational organizations. |
| 4. State unemployment benefits.         | 11. Section 125 Cafeteria Plans.                                    | 17. Compensatory insurance proceeds derived from property damage or personal injury settlements.                 |
| 5. Worker's compensation.               | 12. Patent and copyright income.                                    |  |
| 6. Proceeds of life insurance.          | 13. Royalties derived from intangible income.                       |  |
| 7. Alimony.                             |   |  |

Above lists are not all-inclusive. For more information, contact (937) 837-3415.