

**2025 CITY OF TROTWOOD**  
**INDIVIDUAL INCOME TAX RETURN**



DUE ON OR BEFORE APRIL 15, 2026

ACCT #/S.S.#: \_\_\_\_\_

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

YOUR SOCIAL SECURITY NUMBER: \_\_\_\_\_

SPOUSE SOCIAL SECURITY NUMBER: \_\_\_\_\_

CHECK ONE:  FILING SINGLE RETURN  
 MARRIED FILING JOINT RETURN  
 MARRIED FILING SEPARATELY;  
 LIST SPOUSE NAME AND SSN: \_\_\_\_\_

**IF YOU MOVED DURING THE YEAR, COMPLETE THIS SECTION:**

MOVE IN DATE: \_\_\_\_\_ MOVE OUT DATE: \_\_\_\_\_

PREVIOUS ADDRESS: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_

E-MAIL: \_\_\_\_\_

**Attach Federal 1040, all Forms W-2 and applicable Federal Schedules and/or documentation to the back of this return.**

**PART A**

I AM NOT REQUIRED TO COMPLETE SECTION B OF THIS TAX RETURN BECAUSE: (Please check the appropriate response):

ONLY INCOME IS FROM A NON-TAXABLE SOURCE LIST SOURCE: \_\_\_\_\_

ACTIVE DUTY MILITARY PAY ONLY  TAXPAYER DECEASED PRIOR TO 1/1/26: DATE: \_\_\_\_\_

**PART B – TAX CALCULATION**

	TAXPAYER USE	OFFICE USE
1A. Total Qualifying Wages (generally found in Box 5 of form W-2 – Attach all W-2 forms For multiple W-2's, complete Worksheet A on page 2).....	1A.	
1B. Gambling Winnings ( <b>Attach all W-2G's and Federal Schedules for income</b> ).....	1B.	
1C. 1099-MISC and /or Miscellaneous Income Not Reported on Schedules ( <b>Attach 1099-MISC</b> ).....	1C.	
1D. OTHER List separately and provide details.....	1D.	
1E. Sub-Total Taxable Income Line 1A + 1B+1C +1D (from worksheet A on page 2).....	1E.	
2. Income (Loss) from Federal Schedules C, E, F, K-1 (See Worksheet B, Page 2) losses cannot offset wages 2.	2.	
3. TOTAL INCOME: Add Line 1E and Line 2.....	3.	
4. Trotwood Income Tax 2.75% (Multiply Line 3 by 0.0275).....	4.	
Credits:		
5a. Trotwood Tax Withheld (per W-2's).....	5a.	
5b. Other Municipality(s) tax withheld, Not to exceed the 2.75% Credit Limit. ....	5b.	
5c. Estimates Paid.....	5c.	
5d. Prior Year Credit.....	5d.	
6. Total Payments and Credits (Total of Lines 5a through 5d).....	6.	
7. Balance Due/ (Overpayment) (Line 6 minus Line 4).....	7.	
8a. Penalty Due (15% of the amount not timely paid).....	8a.	
8b. Interest Due (Imposed on all tax not timely paid).....	8b.	
9. Late Filing Penalty.....	9.	
10. Total due (Total of lines 7, 8a, 8b, and 9) No payment due if Line 10 is \$10.00 or less.....	10.	
11. Overpayment from Line 10.....	11.	
12. Amount to be Refunded (Amounts of \$10.00 or less will not be refunded).....	12.	
13. Credit to Next Year (under \$10.00 will not be carried forward).....	13.	

**PART C – Declaration of Estimated Tax for 2026 – Must be completed by taxpayers who anticipate a net tax liability of at least \$200.00**

14. Total Estimated Income Subject to Tax \$_____. Multiply by tax rate 2.75%.....	14.	
15. Trotwood Tax to be Withheld or Credit for Tax Paid to Other Cities.....	15.	
16. 2026 Estimated Tax Due (Line 14 minus Line 15).....	16.	
17. Declaration Due (Multiply Line 16 by 22.5%).....	17.	
18. Less: Overpayment from Prior Year (from Line 13 above).....	18.	
19. Net Estimate Tax Due with this Return - Subtract Line 18 from 17.....	19.	
20. <b>TOTAL AMOUNT DUE</b> – Add Lines 10 and 19. Make checks payable to City of Trotwood. ....	20.	

**X**  
 SIGNATURE OF TAXPAYER OCCUPATION DATE

**X**  
 SPOUSE SIGNATURE (IF FILING JOINT RETURN) OCCUPATION DATE

**X**  
 SIGNATURE OF PREPARER PRINT NAME DATE

**X**  
 PREPARER'S ADDRESS (IF DIFFERENT) PHONE NUMBER

First Quarter Estimate should be paid with this return. Payment forms for the remaining estimated payments are available at [www.trotwood.org](http://www.trotwood.org) or will be mailed upon request.

If this return was prepared by a tax practitioner, check here if we may contact him/her directly with questions regarding the preparation of this return. The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

FOR OFFICE USE ONLY \$\_\_\_\_\_ CK\_\_\_\_\_

W-2  FEDERAL  1040  SCH.C  SCH.E  SCH.F  SCH K1  2106  MAINTENANCE

**WORKSHEET A add W-2**

EMPLOYER'S NAME	WORK ADDRESS	GENERALLY (BOX 5) INCOME FROM EACH LOCAL W-2	TROTWOOD TAX WITHHELD	*OTHER CITY TAX WITHHELD (NOT TO EXCEED 2.75%)
1.				
2.				
3.				
4.				
5.				
6.				
<b>TOTALS</b>				
<b>ENTER ON:</b>		<b>PAGE 1 LINE 1</b>	<b>PAGE 1 LINE 5A</b>	<b>PAGE 1 LINE 5B</b>

**WORKSHEET B – Schedules C – Business Income, E- Rental Income, F- Farm Income , K-1- Partnership Income.**

	TAXPAYER USE	OFFICE USE
1. Schedule C- Profit or Loss from Business Attach Form 1040, Schedule c page 1 and 2.		
A. Net Profit (Loss) Federal schedule C .....	1a. _____	
B. % Allocable to Trotwood-Residents : use 100% ; Nonresidents : complete Schedule Y below .....	1b. _____	
C. Trotwood Profit /(Loss ) (Line 1a multiply by 1b).....	1c. _____	
2. Schedule E- Profit or Loss from Rents/Royalties Attach Form 1040, Schedule E.....	2. _____	
3. Schedule E- Profit or Loss from Partnerships Attach Form 1040, Schedule E and forms K-1 .....	3. _____	
4. Schedule F- Profit or Loss from Farming Attach Form 1040, Schedule F.....	4. _____	
5. Form 4797- Ordinary Gain or Loss Attach Form 4797.....	5. _____	
6. OTHER INCOME/ Loss – TRUST /ESTATE Attach Schedule E .....	6. _____	
7. SUBTOTAL –Add lines 1(c) through (6).....	7. _____	
8. Less: LOSS CARRYFORWARD from worksheet C .....	8. _____	
9. TOTAL (LINE 7 MINUS LINE 8) Enter on Page 1, Line 2 IF LESS THAN ZERO, ENTER ZERO.....	9. _____	

**Worksheet C for NOL CARRYFORWARD**

In accordance with the Ohio Revised Code Section 718.01 (D) (3), a net operating loss incurred, beginning in tax year 2017, may be carried forward to not more than five years (5) consecutive taxable years and may reduce net profit income to zero. For tax years 2017 through 2022 the net operating loss deduction is limited to 50%. Note in 2023, the full amount of available net operating Loss may be utilized to reduce taxable income to zero. Tax Year \_\_\_\_\_

**NET OPERATING LOSS FOR CURRENT AND CARRYFORWARD TO FUTURE YEARS** Total 2020/2021/2022/2023/2024 \_\_\_\_\_

LOSS YEAR	LOSS REALIZED	2020	2021	2022	2023	2024	TOTAL USED	LOSS CARRY FORWARD TO 2025
2020			*					
2021								
2022								
2023								
2024								
<b>TOTAL</b>								

**\* Enter amount of net operating losses used on your 2025 City of Trotwood income tax return**

Per Section 184.03 of the City of Trotwood Income Tax Code a loss cannot be used to offset W-2's, W-2G's 1099's and/ or any other income reportable on this return. Note: 1/2 SE deduction is not allowed.

Partnerships located inside the City of Trotwood must file a Business Return as a separate entity. Partnerships are only reportable on this worksheet when the partnership is located outside Trotwood, and is not reportable to another municipality that has a tax. Partnership income reportable and taxable to another municipality (but the individual partner is a resident of Trotwood) is reportable on the front of this return, with appropriate tax credit shown on Section B. Follow the instructions for Line 5B to determine the correct amount of credit allowable. A partner who has K-1 income to report where the partnership has filed and paid another city tax must provide a copy of the other city tax return in order to take credit for the tax paid.

When income is reportable to another municipality, and the tax was paid on said income, a copy of the other city tax return verifying the payment of the tax due must accompany this tax return. Follow the instructions for Line 5B to determine allowable credit for other city tax paid. Report this income on the front of the return, not on this worksheet.

A Trotwood resident must report all income, regardless of location and source, on this return. A non-resident must report all Trotwood income/activity on this return.

**SCHEDULE Y BUSINESS ALLOCATION FORMULA**

NOTE: This schedule is applicable only to entities doing business both within and outside Trotwood city limits.

	a. LOCATED EVERYWHERE	b. LOCATED IN THIS MUNICIPALITY	c. PERCENTAGE (b ÷ a)
STEP 1. Average Original Cost of Real and Tangible Personal Property .....	_____	_____	
Gross Annual Rentals Paid Multiplied by 8.....	_____	_____	
Total Step 1 .....	_____	_____	_____ %
STEP 2. Wages, Salaries, and Other Compensation Paid .....	_____	_____	_____ %
STEP 3. Gross Receipts from Sales Made and/or Work or Services Performed .....	_____	_____	_____ %
STEP 4. Total Percentages .....	_____	_____	_____ %
STEP 5. Average Percentage (Divide Total Percentages by Number of Percentages Used) .....	_____	_____	_____ %