TROTWOOD
"Together, We Are Building a Bright Community"

CITY OF TROTWOOD
INCOME TAX SUPPORT SERVICES
4 STRADER DRIVE
TROTWOOD OH 45426-3395
PHONE (937) 837-3415

2017 CITY OF TROTWOOD WITHHOLDING TAX PACKAGE

MONTHLY PAYMENTS REQUIRED

Enclosed in this packet you will find the forms and information necessary to file your CITY OF TROTWOOD WITHHOLDING TAX PAYMENTS for MONTHLY REMITTANCE.
ALL WITHHOLDING ACCOUNTS are required to remit on a MONTHLY basis.
COURTESY WITHHOLDING ACCOUNTS, please see special instructions inside.

IMPORTANT – Please read all enclosed information thoroughly. This booklet contains the forms necessary for you to withhold and remit monthly the Trotwood municipal income tax. The tax rate is 2.25% (unchanged). Forms for January through December, plus the Annual Reconciliation of Returns are enclosed.

Additional information regarding the filing of these returns is included inside this package.

LOBBY HOURS: Monday through Friday 9:30 am to 4:30 pm.

OFFICE LOCATION: 4 Strader Drive, Trotwood OH 45426-3395

PHONE: (937) 837-3415

WEBSITE: www.trotwood.org

INSTRUCTIONS FOR REMITTING CITY OF TROTWOOD 2017 MONTHLY WITHHOLDING TAX

GENERAL INFORMATION FOR EMPLOYERS

Every employer located within or doing business within the City of Trotwood who employs one or more persons is required to withhold the City of Trotwood municipal income tax at the rate of 2.25% from wages subject to withholding. All monthly withholding remittances are due by the 15th day of the month following the period subject to the withholding. **ALL WITHHOLDING ACCOUNTS ARE REQUIRED TO WITHHOLD AND REMIT ON A MONTHLY BASIS.** The Trotwood Municipal Income Tax Ordinance requires monthly remittances. Failure to remit the tax on the dates specified will result in the assessment of late filing fee, plus penalty and interest for late payment. Postmark dates will be used to determine timeliness; postage meter dates are not postmark dates and cannot be used to determine timeliness of payment. **Tax due on compensation subject to Trotwood tax will be required to be paid by the employer, regardless of whether or not the employer actually withheld the tax from the employee.**

COURTESY WITHHOLDING

If you are withholding the Trotwood tax as a courtesy for a Trotwood resident who does not work in Trotwood, and are not required by law to withhold the tax, you may remit the payments on a quarterly basis using the form for Quarterly payments. Late payments will be subject to penalty and interest charges. **For courtesy withholding, please indicate in the name/address block that you are COURTESY withholding when you send this payment to us.** An annual Reconciliation of Returns and copies of all W-2's for courtesy withholding will still be required by February 28th of each year. Additional instructions for Reconciliation of Returns can be found in this booklet.

WAGES SUBJECT TO WITHHOLDING

Changes to the Ohio Revised Code Section 718 affect the wages subject to municipal income tax withholding. An employer is required to withhold on "qualifying wages" which are wages as defined in IRC Section 3121(a), generally the Medicare Wage Box of the W-2 form. Medicare exempt employees are still subject to the requirements for tax withheld on "qualifying wages" even though the Medicare wage box on their form W-2 will remain blank. Items subject to the "qualifying wage" withholding requirement include, but are not limited to, 401(k), 457, supplemental unemployment compensation benefits, nonqualified deferred compensation plans, stock options, etc. For clarification on any item, or for additional information, contact our office or refer to your IRS publication regarding Medicare wages.

FORM INSTRUCTIONS

Be sure that the federal identification number, business name and address appear on the form in the appropriate designated place. Enter the gross compensation subject to withholding for the filing period. If there are no qualifying wages for this period, enter zero. Enter the total Trotwood tax withheld. Enter any adjustments, and full explanation in writing must accompany this form. The total due must be paid with the timely filing of this return. Be sure to indicate the number of employees subject to the Trotwood tax during the period. Sign and date where indicated.

PENALTY AND INTEREST RATES

For failure to file any document by the due date, a late filing fee of $25 per month/per return capped at $150/per return is assessed. For failure to pay taxes withheld timely, the penalty is 50% of tax due. The interest charged monthly is calculated at 6% per annum for 2017 per month or any fraction of a month, per ORC 718.

WHERE TO MAIL PAYMENTS

ALL WITHHOLDING PAYMENTS MUST BE MAILED TO City of Trotwood, P.O. Box 633408, Cincinnati, OH 45263-3408. This is the address for the city's Fifth Third Bank lockbox facility. If your monthly remittance is zero, please mail your form directly to our office at 4 Strader Drive, Trotwood OH 45426-3395. The address for mailing the Reconciliation of Returns and accompanying W-2 forms can be found in the instructions for remittance found in this packet. DO NOT MAIL your Reconciliation of Returns and W-2's to the PO Box listed above.

RECONCILIATION OF RETURNS

ALL RECONCILIATION OF RETURNS PLUS EMPLOYEE W-2's MUST BE MAILED TO 4 Strader Dr., Trotwood OH 45426-3395. The instructions for filing the annual Reconciliation of Returns can be found in this packet, attached to the Reconciliation of Returns form. The Reconciliation plus copies of employee W-2's must be remitted by February 28th of each year. Failure to file employee wage and tax statements and annual reconciliation shall be subject to a fee of $25 per return/statement up to a maximum of $150.00 return/statement.

QUESTIONS?

Contact our office with any questions. Phone (937) 837-3415; website: www.trotwood.org.

Print Clear Form

CITY OF TROTWOOD
RETURN OF INCOME TAX WITHHELD

TROTWOOD TAX RATE IS 2.25%

Remit form and payment to:
City of Trotwood
P.O. Box 633408, Cincinnati, OH 45263-3408

For assistance, contact (937) 837-3415

WITHHOLDING PERIOD	DUE DATE (REFER TO INSTRUCTIONS)
JANUARY 2017	**FEBRUARY 15, 2017**

Be sure that you provide the correct Business name, Address and Federal Identification Number.

Acct#

1. Gross Compensation Subject to Withholding ..... $ _____
2. Tax Withheld during Period ..... $ _____
3. Courtesy Withholding ..... $ _____
4. Adjustment to Prior Period ..... $ _____
5. Penalty ..... $ _____
6. Interest ..... $ _____
7. **TOTAL DUE** ..... **$** _____

Number of employees during period: ..... **$** _____

Business Name: _____ Date: _____

Signature of Responsible Party: _____

TROTWOOD
"Together, We Are Building a Bright Community"

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Form TW-1

CITY OF TROTWOOD
RETURN OF INCOME TAX WITHHELD

TROTWOOD TAX RATE IS 2.25%

Remit form and payment to:
City of Trotwood
P.O. Box 633408, Cincinnati, OH 45263-3408

For assistance, contact (937) 837-3415

WITHHOLDING PERIOD	DUE DATE (REFER TO INSTRUCTIONS)
FEBRUARY 2017	**MARCH 15, 2017**

Be sure that you provide the correct Business name, Address and Federal Identification Number.

Acct#

1. Gross Compensation Subject to Withholding ..... $ _____
2. Tax Withheld during Period ..... $ _____
3. Courtesy Withholding ..... $ _____
4. Adjustment to Prior Period ..... $ _____
5. Penalty ..... $ _____
6. Interest ..... $ _____
7. **TOTAL DUE** ..... **$** _____

Number of employees during period: ..... **$** _____

Business Name: _____ Date: _____

Signature of Responsible Party: _____

TROTWOOD
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Form TW-1

CITY OF TROTWOOD
RETURN OF INCOME TAX WITHHELD

TROTWOOD TAX RATE IS 2.25%

Remit form and payment to:
City of Trotwood
P.O. Box 633408, Cincinnati, OH 45263-3408

For assistance, contact (937) 837-3415

WITHHOLDING PERIOD	DUE DATE (REFER TO INSTRUCTIONS)
MARCH 2017	**APRIL 15, 2017**

Be sure that you provide the correct Business name, Address and Federal Identification Number.

Acct#

1. Gross Compensation Subject to Withholding ..... $ _____
2. Tax Withheld during Period ..... $ _____
3. Courtesy Withholding ..... $ _____
4. Adjustment to Prior Period ..... $ _____
5. Penalty ..... $ _____
6. Interest ..... $ _____
7. **TOTAL DUE** ..... **$** _____

Number of employees during period: ..... **$** _____

Business Name: _____ Date: _____

Signature of Responsible Party: _____

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Form TW-1

CITY OF TROTWOOD
RETURN OF INCOME TAX WITHHELD

TROTWOOD TAX RATE IS 2.25%

Remit form and payment to:
City of Trotwood
P.O. Box 633408, Cincinnati, OH 45263-3408

For assistance, contact (937) 837-3415

WITHHOLDING PERIOD	DUE DATE (REFER TO INSTRUCTIONS)
APRIL 2017	**MAY 15, 2017**

Be sure that you provide the correct Business name, Address and Federal Identification Number.

Acct#

1. Gross Compensation Subject to Withholding ..... $ _____
2. Tax Withheld during Period ..... $ _____
3. Courtesy Withholding ..... $ _____
4. Adjustment to Prior Period ..... $ _____
5. Penalty ..... $ _____
6. Interest ..... $ _____
7. **TOTAL DUE** ..... **$** _____

Number of employees during period: ..... **$** _____

Business Name: _____ Date: _____

Signature of Responsible Party: _____

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Form TW-1

CITY OF TROTWOOD
RETURN OF INCOME TAX WITHHELD

TROTWOOD TAX RATE IS 2.25%

Remit form and payment to:
City of Trotwood
P.O. Box 633408, Cincinnati, OH 45263-3408

For assistance, contact (937) 837-3415

WITHHOLDING PERIOD	DUE DATE (REFER TO INSTRUCTIONS)
MAY 2017	**JUNE 15, 2017**

Be sure that you provide the correct Business name, Address and Federal Identification Number.

Acct#

1. Gross Compensation Subject to Withholding ..... $ _____
2. Tax Withheld during Period ..... $ _____
3. Courtesy Withholding ..... $ _____
4. Adjustment to Prior Period ..... $ _____
5. Penalty ..... $ _____
6. Interest ..... $ _____
7. **TOTAL DUE** ..... **$** _____

Number of employees during period: ..... **$** _____

Business Name: _____ Date: _____

Signature of Responsible Party: _____

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Form TW-1

CITY OF TROTWOOD
RETURN OF INCOME TAX WITHHELD

TROTWOOD TAX RATE IS 2.25%

Remit form and payment to:
City of Trotwood
P.O. Box 633408, Cincinnati, OH 45263-3408

For assistance, contact (937) 837-3415

WITHHOLDING PERIOD	DUE DATE (REFER TO INSTRUCTIONS)
JUNE 2017	**JULY 15, 2017**

Be sure that you provide the correct Business name, Address and Federal Identification Number.

Acct#

1. Gross Compensation Subject to Withholding ..... $ _____
2. Tax Withheld during Period ..... $ _____
3. Courtesy Withholding ..... $ _____
4. Adjustment to Prior Period ..... $ _____
5. Penalty ..... $ _____
6. Interest ..... $ _____
7. **TOTAL DUE** ..... **$** _____

Number of employees during period: ..... **$** _____

Business Name: _____ Date: _____

Signature of Responsible Party: _____

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Form TW-1

CITY OF TROTWOOD
RETURN OF INCOME TAX WITHHELD

TROTWOOD TAX RATE IS 2.25%

Remit form and payment to:
City of Trotwood
P.O. Box 633408, Cincinnati, OH 45263-3408

For assistance, contact (937) 837-3415

WITHHOLDING PERIOD	DUE DATE (REFER TO INSTRUCTIONS)
JULY 2017	**AUGUST 15, 2017**

Be sure that you provide the correct Business name, Address and Federal Identification Number.

Acct#

1. Gross Compensation Subject to Withholding ..... $ _____
2. Tax Withheld during Period ..... $ _____
3. Courtesy Withholding ..... $ _____
4. Adjustment to Prior Period ..... $ _____
5. Penalty ..... $ _____
6. Interest ..... $ _____
7. **TOTAL DUE** ..... **$** _____

Number of employees during period: ..... **$** _____

Business Name: _____ Date: _____

Signature of Responsible Party: _____

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Form TW-1

CITY OF TROTWOOD
RETURN OF INCOME TAX WITHHELD

TROTWOOD TAX RATE IS 2.25%

Remit form and payment to:
City of Trotwood
P.O. Box 633408, Cincinnati, OH 45263-3408

For assistance, contact (937) 837-3415

WITHHOLDING PERIOD	DUE DATE (REFER TO INSTRUCTIONS)
AUGUST 2017	**SEPTEMBER 15, 2017**

Be sure that you provide the correct Business name, Address and Federal Identification Number.

Acct#

1. Gross Compensation Subject to Withholding ..... $ _____
2. Tax Withheld during Period ..... $ _____
3. Courtesy Withholding ..... $ _____
4. Adjustment to Prior Period ..... $ _____
5. Penalty ..... $ _____
6. Interest ..... $ _____
7. **TOTAL DUE** ..... **$** _____

Number of employees during period: ..... **$** _____

Business Name: _____ Date: _____

Signature of Responsible Party: _____

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Form TW-1

CITY OF TROTWOOD
RETURN OF INCOME TAX WITHHELD

TROTWOOD TAX RATE IS 2.25%

Remit form and payment to:
City of Trotwood
P.O. Box 633408, Cincinnati, OH 45263-3408

For assistance, contact (937) 837-3415

WITHHOLDING PERIOD	DUE DATE (REFER TO INSTRUCTIONS)
SEPTEMBER 2017	**OCTOBER 15, 2017**

Be sure that you provide the correct Business name, Address and Federal Identification Number.

Acct#

1. Gross Compensation Subject to Withholding ..... $ _____
2. Tax Withheld during Period ..... $ _____
3. Courtesy Withholding ..... $ _____
4. Adjustment to Prior Period ..... $ _____
5. Penalty ..... $ _____
6. Interest ..... $ _____
7. **TOTAL DUE** ..... **$** _____

Number of employees during period: ..... **$** _____

Business Name: _____ Date: _____

Signature of Responsible Party: _____

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Form TW-1

CITY OF TROTWOOD
RETURN OF INCOME TAX WITHHELD

TROTWOOD TAX RATE IS 2.25%

Remit form and payment to:
City of Trotwood
P.O. Box 633408, Cincinnati, OH 45263-3408

For assistance, contact (937) 837-3415

WITHHOLDING PERIOD	DUE DATE (REFER TO INSTRUCTIONS)
OCTOBER 2017	**NOVEMBER 15, 2017**

Be sure that you provide the correct Business name, Address and Federal Identification Number.

Acct#

1. Gross Compensation Subject to Withholding ..... $ _____
2. Tax Withheld during Period ..... $ _____
3. Courtesy Withholding ..... $ _____
4. Adjustment to Prior Period ..... $ _____
5. Penalty ..... $ _____
6. Interest ..... $ _____
7. **TOTAL DUE** ..... **$** _____

Number of employees during period: ..... **$** _____

Business Name: _____ Date: _____

Signature of Responsible Party: _____

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Form TW-1

CITY OF TROTWOOD
RETURN OF INCOME TAX WITHHELD

TROTWOOD TAX RATE IS 2.25%

Remit form and payment to:
City of Trotwood
P.O. Box 633408, Cincinnati, OH 45263-3408

For assistance, contact (937) 837-3415

WITHHOLDING PERIOD	DUE DATE (REFER TO INSTRUCTIONS)
NOVEMBER 2017	**DECEMBER 15, 2017**

Be sure that you provide the correct Business name, Address and Federal Identification Number.

Acct#

1. Gross Compensation Subject to Withholding ..... $ _____
2. Tax Withheld during Period ..... $ _____
3. Courtesy Withholding ..... $ _____
4. Adjustment to Prior Period ..... $ _____
5. Penalty ..... $ _____
6. Interest ..... $ _____
7. **TOTAL DUE** ..... **$** _____

Number of employees during period: ..... **$** _____

Business Name: _____ Date: _____

Signature of Responsible Party: _____

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Form TW-1

CITY OF TROTWOOD
RETURN OF INCOME TAX WITHHELD

TROTWOOD TAX RATE IS 2.25%

Remit form and payment to:
City of Trotwood
P.O. Box 633408, Cincinnati, OH 45263-3408

For assistance, contact (937) 837-3415

WITHHOLDING PERIOD	DUE DATE (REFER TO INSTRUCTIONS)
DECEMBER 2017	**JANUARY 15, 2018**

Be sure that you provide the correct Business name, Address and Federal Identification Number.

Acct#

1. Gross Compensation Subject to Withholding ..... $ _____
2. Tax Withheld during Period ..... $ _____
3. Courtesy Withholding ..... $ _____
4. Adjustment to Prior Period ..... $ _____
5. Penalty ..... $ _____
6. Interest ..... $ _____
7. **TOTAL DUE** ..... **$** _____

Number of employees during period: ..... **$** _____

Business Name: _____ Date: _____

Signature of Responsible Party: _____

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Form TW-1

GENERAL INFORMATION

On or before February 28th of each year, every employer must file a withholding Reconciliation of Returns. (This filing will include wages reportable and tax paid in the prior calendar year on employee withholding for the City of Trotwood.) Copies of all W-2 forms applicable to the Reconciliation must be attached. All W-2's must furnish the employee's name, address, social security number, qualifying wage compensation, and Trotwood tax withheld. If more than one city tax was withheld, then the W-2's must show a breakdown of each city that tax was withheld for, the wages earned in each city, and the amount of city tax withheld for each city.

In addition, any individual or business entity compensating persons on a commission or contract labor basis must furnish copies of the form 1099 or appropriate income statements issued by February 28th of each year. **All 1099's or income statements shall require the same type of information as is required of the W-2 forms as stated above.**

RECONCILIATION FORM INSTRUCTIONS

All Reconciliation of Returns plus attachments must be mailed to 4 Strader Drive, Trotwood OH 45426-3395. In the appropriate boxes, enter the amounts of tax withheld for each period, the number of employees (Box A), the total compensation subject to City of Trotwood Municipal Income Tax (Box B), the tax due on said compensation at 2.25% (Box C), the amount of tax withheld (Box D), the amount paid (Box E), and any difference (Box F). If there is a shortage, this balance due must be remitted immediately. Any withholding shortage or missed payment will be subject to penalty and interest assessments. If there is an overpayment, you must file an amended return for the period affected, indicate either credit or refund on the amended return, and attach an explanation. An overpayment of tax from an individual employee's wages will only be refunded directly to the employee. Overpayments will not be refunded without the filing of an amended return, or if there is any outstanding balance due on the account. **Be sure to attach copies of all W-2 forms.**

2017 CITY OF TROTWOOD ANNUAL RECONCILIATION OF RETURNS

JANUARY	JULY
FEBRUARY	AUGUST
MARCH	SEPTEMBER
1ST QUARTER	3RD QUARTER
APRIL	OCTOBER
MAY	NOVEMBER
JUNE	DECEMBER
2ND QUARTER	4TH QUARTER

Please indicate any changes to the pre-printed information.
If not pre-printed, please list name, address and FID/EIN.

SUBMIT BY FEBRUARY 28, 2018. W-2'S MUST BE ATTACHED.

I hereby certify that the information and statements contained herein are true and correct.

Signed _____
(Business Name)

BY _____
(Responsible Officer) (Date)

MAIL TO: City of Trotwood
4 Strader Drive, Trotwood OH 45426-3395

NUMBER OF EMPLOYEES:
TOTAL GROSS COMPENSATION:
TAX DUE AT 2.25%:
TAX PAID:
BALANCE DUE OR (OVERPAYMENT):

MONTHLY WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount	Month Ending	Due Date	Check Number	Date	Amount
1/31	2/15	_____	_____	_____	7/31	8/15	_____	_____	_____
2/28	3/15	_____	_____	_____	8/31	9/15	_____	_____	_____
3/31	4/15	_____	_____	_____	9/30	10/15	_____	_____	_____
or 1st qtr	4/30	_____	_____	_____	or 3rd qtr	10/31	_____	_____	_____
4/30	5/15	_____	_____	_____	10/31	11/15	_____	_____	_____
5/31	6/15	_____	_____	_____	11/30	12/15	_____	_____	_____
6/30	7/15	_____	_____	_____	12/31	1/15	_____	_____	_____
or 2nd qtr	7/31	_____	_____	_____	or 4th qtr	1/31	_____	_____	_____