WHO MUST FILE AND PAY ESTIMATED INCOME TAX FOR THE CURRENT YEAR IF YOU OWE $200.00 OR MORE.

Any individual who has income that is subject to Trotwood tax, and any of the following apply:

- You are a resident of Trotwood and work in a city or village that is subject to either no tax withholding or a lower tax rate withheld (or work in a township where no tax is withheld)
- You are a resident of Trotwood and are self employed (filing a Schedule C on your Federal Tax Return) and perform work in Trotwood or work in a city or village where you are paying a lower rate of city tax on income earned (or no tax at all for work performed in a township); or a non-resident of Trotwood with self-employment income earned in Trotwood;
- You own rental property in Trotwood, regardless of residency;
- You have any similar type of situation where your income is not fully withheld on and you have a balance due of Trotwood tax.

You are required to pay estimated tax due for the current year as you earn income. For every person who anticipates taxable income during the current year which is not fully withheld on (or may be from self-employment, rental activity, or other business activity) resulting in a tax due to Trotwood, a Declaration must be filed by April 15th of each year which shows the amount anticipated to be due. The estimated tax due must be paid in quarterly installments, with at least 90% of the total amount anticipated to be due PAID IN FULL by the final installment date. The payment due dates are as shown below:

<table>
<thead>
<tr>
<th>DUE DATE</th>
<th>QUARTER</th>
<th>PERIOD COVERED</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 17</td>
<td>1st Quarter</td>
<td>Income earned January through March</td>
</tr>
<tr>
<td>June 15</td>
<td>2nd Quarter</td>
<td>Income earned April through June</td>
</tr>
<tr>
<td>September 15</td>
<td>3rd Quarter</td>
<td>Income earned July through September</td>
</tr>
<tr>
<td>December 15</td>
<td>4th Quarter</td>
<td>Income earned October through December</td>
</tr>
</tbody>
</table>

Methods of calculating estimated tax due:

A. You may pay an amount equal to the amount due in the previous tax year. By paying 100% of the previous year in quarterly estimated tax payments, you will not be penalized for underpayment should your income be increased in the current year. You must file an annual income tax return by April 17th and pay any additional tax due in full. (Known as “safe harbor”).

B. If you know what your anticipated income will be for 2018, you can base your estimate on that anticipated income amount. Using that figure, you can determine an equal quarterly amount for remittance for each period.

C. You may calculate your quarterly amount due based on wages or income earned during the quarter. For example, you can calculate what you would owe for first quarter based on actual income from January, February and March. Each quarterly amount remitted may not be equal, depending upon the amount of income earned during each period.

THE CALCULATION FOR ESTIMATED TAX AND FIRST QUARTER DUE is part of the 2017 return, lines 10-13. You must complete this section to determine if you owe estimated tax. Your first quarter payment will be remitted with your tax return, in addition to any payment in full for tax due for 2017. IMPORTANT!!! FAILURE TO FILE AND PAY QUARTERLY ESTIMATED TAX DUE WILL RESULT IN PENALTY AND INTEREST ASSESSED. THIS IS A MANDATORY REQUIREMENT.

For further information regarding the requirement for filing and paying the Declaration of Estimated Tax, visit our website at www.trotwood.org. Click on the link for City Services/Income Tax. You may download a copy of the Income Tax Ordinance Chapter 164 for your review. Section 164.07 explains the Declaration requirements.

THE CITY OF TROTWOOD PROVIDES TAX TOOL.

You can prepare and pay your city income tax return using our TAX TOOL located on the city website www.trotwood.org. Go to the Income Tax page and click on the TAX TOOL. Follow the instructions to prepare, W-2 only residents, with using the website for your income tax filing needs.

IMPORTANT CONTACT NUMBERS

CITY OF TROTWOOD - GENERAL PHONE NUMBER: 837-7771

Clerk of Council .......................... 854-7212  
Administration ................................ 837-7771  
Building Administration .................... 854-7227  
Planning and Development .................. 837-7771  
Finance ..................................... 837-7771  
Human Resources ........................... 837-7771  
Income Tax .................................. 837-3415  
Parks and Recreation ........................ 854-7227  
Rumpke – city trash service .................. 461-0004  
Code Enforcement Complaints .............. 837-7771

PUBLIC SAFETY: 854-7200
PUBLIC WORKS: 837-1702
WATER / SEWER BILLING: 854-7220

IMPORTANT CONTACT NUMBERS

PROPERTY TAX INFO:

All property tax matters are handled by the Montgomery County Auditor's office.

451 W Third St 
Dayton OH 45422 
Phone (937) 225-4326 
Website: www.mcauditor.org

INTERNAL REVENUE SERVICE

For federal income tax (IRS) matters:

Phone 1-800-TAX-1040

To check the status of your IRS refund:

Phone 1-800-829-4477

For forms, information, and free on-line filing with IRS, visit their website at www.irs.gov

STATE OF OHIO TAX

For State of Ohio income tax matters (including questions about school district income tax):

Phone 1-800-282-1780

Refund hotline: 1-800-282-1784

Website: http://tax.ohio.gov