

CITY OF TROTWOOD
INDIVIDUAL INCOME TAX RETURN



DUE ON OR BEFORE APRIL 15, _____

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 1/1/18: DATE: _____

PART B – TAX CALCULATION

	TAXPAYER USE	OFFICE USE
1. Total Qualifying Wages (generally found in Box 5 of Form W-2 – Attach W-2 Forms For multiple W-2's, complete Worksheet A on page 2)	1. _____	
2. Other Income (Loss) from Federal Schedules C, E, F, K-1, 1099-MISC, W-2G (See Worksheet B, Page 2)	2. _____	
3. TOTAL INCOME (Add Line 1 and Line 2)	3. _____	
4. Trotwood Income Tax – 2.25% (Multiply Line 3 by 0.0225)	4. _____	
CREDITS:		
5a. Trotwood Tax Withheld (per W-2's)	5a. _____	
5b. Other Municipal Taxes Paid (Credit limited to 2.25%)	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. _____	
8. Late Filing Penalty (\$25.00 per month or fraction thereof, not to exceed \$150.00)	8. _____	
9a. Penalty Due (15% of the amount not timely paid)	9a. _____	
9b. Interest Due (Imposed on all tax not timely paid)	9b. _____	
10. Total Due (Total of Lines 7, 8, 9a and 9b.) 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 (Year) _____ – 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 2.25%	14. _____	
15. Trotwood Tax to be Withheld or Credit for Tax Paid to Other Cities	15. _____	
16. _____ 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	_____	
20. TOTAL AMOUNT DUE – 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 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.

WORKSHEET A – QUALIFYING WAGES (generally include Box 5 (Medicare) wages. See line by line instructions for details. Attach all Forms W-2.

EMPLOYER'S NAME	WORK ADDRESS	INCOME FROM EACH LOCAL W-2	TROTWOOD TAX WITHHELD	*OTHER CITY TAX WITHHELD (NOT TO EXCEED 2.25%)
1.				
2.				
3.				
4.				
5.				
6.				
TOTALS				
ENTER ON:		PAGE 1 LINE 1	PAGE 1 LINE 5A	PAGE 1 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.

	TAXPAYER USE	OFFICE USE
1. SCHEDULE C – Profit or Loss from Business Attach Form 1040, Schedule C		
(a) Net Profit/(Loss) Form Federal Schedule C.....	1a. _____	
(b) % Allocable to Trotwood – Residents: use 100%; Nonresidents: complete Schedule Y below	1b. _____	
(a) Trotwood Profit/(Loss) (Line 1 a multiply by 1 b).....	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. 1099-MISC – Miscellaneous Income Attach Form(s) 1099-MISC and Form 1040, Page 1	5. _____	
6. W-2G – Gambling Winnings Attach Form(s) W-2G	6. _____	
7. OTHER List separately and provide detail	7. _____	
8. SUBTOTAL Add lines (1c) through (7)	8. _____	
9. LESS: LOSS CARRYFORWARD loss (_____) amount allowed 50% (_____) =.....	9. _____	
10. TOTAL (Line 8 minus Line 9) ENTER ON PAGE 1, LINE 2	10. _____	

Note: ½ SE deduction is not allowed.

Per Section 184.03 (1+11) of the City Income Tax Code a loss cannot be used to offset W-2's, 1099.s, and/or any other income reportable on this return.

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)	_____	_____	_____ %