## Form IR File with **City of Trenton** Income Tax Division 11 East State Street Trenton, OH 45067-1439

## 2016 **City of Trenton** Income Tax Return

Phone: 513-428-0158 Fax: 513-428-0168

Website: www.citvoftrenton.com

File on or before April 18, 2017

Email: tax@cityoftrenton.com Taxpayer name(s) and address Account #: Taxpayer SSN: \_\_\_\_\_ Spouse SSN: Home phone: Cell or work phone: If you moved during 2016 give information requested below: Date of move: In: Please note: Attach all forms which pertain to information reported on this Note: Front page of Federal 1040 must accompany return return, and explanation of adjustments. 1. Qualifying wages (attach all W-2 forms) see separate worksheet for part year resident calculation....... 5. Tax credits: (Note: Credit can only be given with proper verification) B. Credit for other city tax withheld . . . . . . . . . . . . . 5B. (not to exceed 1.5%)\* See worksheet on back 6. If line 4 is greater than line 5E, enter balance due . . . . . . . . . . . . TAX DUE 6. 7. Penalty: \_\_\_\_\_ Interest: \_\_\_\_ Total 7.\_\_\_\_\_

8. Total Due: Add lines 6 & 7 ...... 8. 9. If line 5E is greater than line 4 enter overpayment . . . . . . . . . 9. 10. A. Amount of refund: \_\_\_\_\_ B. Credit to next year: \_\_\_\_\_ Note: No tax due or refunded if less than \$10.00. By law, all refunds and credits of \$10.00 or more are reported to the IRS. Please make check or money order payable to: CITY OF TRENTON See reverse side for Credit Card payment. **Declaration of Estimated Tax for Year 2017** 11. Total Estimated 2017 Income \$\_\_\_\_\_ Multiply by tax rate of 1.5%= 12. Estimated tax credits: A. Estimated taxes withheld for City of Trenton ......12A. B. Estimated taxes, not over 1.5%, withheld for or payable to C. Tax estimated tax credit (add lines 12A & 12B) 13. Net estimated tax due after credits (subtract line 12C from line 11) . . . . . . . . . . . . . 13. 16. Net estimated tax due if line 14 minus line 15 is greater than zero ...... 16.\_\_\_\_\_ 16. 17. Total Due: Line 8 for 2016 \$ \_\_\_\_\_ plus Line 16 for 2017 \$ \_\_\_\_\_ ..... 17.\_ The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated. If this return was prepared by a Tax Practitioner, may we contact your practitioner directly with questions regarding the preparation of this return? \_\_\_\_ Yes \_\_\_\_ No Signature of Person Preparing if other than taxpayer Signature of Taxpayer Date Tax preparer (Print Name) Signature of Spouse Date Tax preparer phone number Taxpaver e-mail

# 2016 City of Trenton tax form IR-Side Two

## Income other than wages

B. C. D. E.	Net profit or loss from business (attach Federal Schedule C)						
CRE	EDIT CARD PAYMENT:						
1.	Circle one: VISA MASTERCARD						
2.	Account number (16 digits)						
3.	3. Expiration date:/ Three digit code on back:						
	Amount to be paid: \$						
	Your signature for authorization Phone#						
	walty and interest charges: ure to pay tax due by April 18: Interest: 6% per year Penalty: 15% one-time flat fee						
<b>EXTENSIONS:</b> A request for extension must be filed by April 18. An extension is to provide additional time to file, not to pay. Taxes must be paid in a timely manner.							
ОТЬ	OTHER IMPORTANT DATES:						
	4/15/2017 6/15/2017 9/15/2017 12/15/2017						
	PAY 1ST QUARTER PAY 2ND QUARTER PAY 3RD QUARTER PAY 4TH QUARTER 2017 ESTIMATE 2017 ESTIMATE 2017 ESTIMATE						
TAX	( WITHHELD WORKSHEET: (SEE SEPARATE WORKSHEET FOR PART YEAR RESIDENT CALCULATION)						

Column 1	Column 2	Column 3	Column 4	Column 5
List all Cities except Trenton	Wages on which local tax was withheld	Tax Withheld	Up to1.5% of column 2*	Lesser of column 3 or column 4
'				
Total allowed:	Carry total of Column 5			

# \*Credit:

Credit for other City tax withheld is limited to 1.5% of the income on which it has been withheld. Each W-2 stands independently, and in cases where a W-2 has multiple City tax withholdings, each withholding stands independently. County taxes and school taxes are not considered city taxes under either City of Trenton or State of Ohio law, and may not be considered as credit for City tax purposes.

# City of Trenton-Individual Return (IR) Filing Instructions

## **General Information**

### Who must file?

All Trenton residents 16 years or older who have earned income.

Trenton businesses filing as sole proprietors may use form IR or form BR.

## Taxable income includes but is not limited to:

- 1. Wages, salaries, and other compensation. Qualifying wages are usually the same as the Box 5 Medicare wages.
- 2. Bonuses, stipends, and tip income
- 3. Commissions, fee, and other earned income
- 4. Sick pay
- 5. Supplemental unemployment benefits (sub pay)
- 6. Employee contributions to retirement plans and tax deferred annuity plans (including 401K, Sec. 403b, Sec. 457b, etc.)
- 7. Income from wage continuation plans (retirement incentive, severance pay, short term disability, etc.)
- 8. Employee contributions to a retirement plan picked up by the employer
- 9. Income from nonqualified pension plans
- 10. Vacation pay
- 11. Uniform, automobile, and travel allowances
- 12. Reimbursement in excess of deductible expenses
- 13. Cost of group term life insurance over \$50,000
- 14. Prizes and gifts to the same extent taxable by the IRS
- 15. Profit sharing
- 16. Director fees
- 17. Strike pay
- 18. Stock options (taxed when exercised, usually valued at market price less option price on the date the option is exercised)
- 19. Non-employee compensation
- 20. Net rental and farm income
- 21. Net profits of sole proprietors
- 22. Income from partnerships, estates or trusts
- 23. Income from Jury duty
- 24. Union steward fees
- 25. Compensation paid in goods, services or property usage (taxed at fair market value)
- 26. Royalties generated by tangible property (gas, oil, etc.)
- 27. Ordinary income from Form 4797
- 28. Gambling and lottery earnings

### Non Taxable Income

- 1. Interest or dividend income
- 2. Welfare benefits
- 3. Social Security
- 4. Unemployment benefits

- 5. Workers compensation
- 6. Insurance and life insurance proceeds
- 7. Income from qualified pension plans
- 8. Annuity distributions
- 9. Alimony received
- 10. Military Pay (including reserve pay)
- 11. Capital gains
- 12. Royalties generated by intangible property (copyrights, trademarks, etc.)
- 13. Housing allowances for clergy
- 14. Section 125 cafeteria plans

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### **Declaration of Estimated Tax**

Estimated taxes must be paid by the due dates in order to avoid penalty or interest assessments. Those filers with an estimated tax liability of \$200 or more should file an estimate and pay the quarterly payments.

### **Extensions**

Extensions will be granted provided a federal extension has been filed, the proper estimates paid, and all local ordinance requirements have been met. File a copy of the Federal extension with the city income tax office before April 18, 2017. Extensions to file are not extensions to pay. Taxes must be paid by the due date.

### **Employee Business Expenses**

Employee business expenses must relate directly to the job being performed. Expenses must not be subject to reimbursement from the employer. Amounts from Form 2106 are subject to the Federal Limitation on Schedule A. Allowable business expense deductions are limited to the income on which taxes were paid to Trenton.

## **Questions?**

Call us at 513-428-0158, or visit us at the Trenton Governmental Services Center at 11 East State St, Trenton, Ohio, 45067-1439 (or consult your tax advisor). Our hours are 8:00AM to 5:00 PM, Monday through Friday. Our website is also available for you to visit at www.cityoftrenton.com.