

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

2005
City of Trenton
Income Tax Return

Phone: 513-988-6304, ext. 158
Fax: 513-988-0855
Website: www.ci.trenton.oh.us

File on or before April 17, 2006*

Taxpayer name(s) and address	Account #: _____
	Taxpayer SSN: _____
	Spouse SSN: _____
	Home phone: _____
	Cell or work phone: _____
If you moved during 2005 give information requested below:	
Date of move: In: _____ Out: _____	
Please note: Attach all forms which pertain to information reported on this return, and explanation of adjustments.	

1. Qualifying wages (attach all W-2 forms) 1. _____

2. Total other taxable income or deductions (from reverse side) 2. _____

3. Total income (add lines 1 and 2) 3. _____

4. Trenton tax: 1.5% of line 3 **4.** _____

5. Tax credits: (Note: Credit can only be given with proper verification)

A. Trenton tax withheld 5A. _____

B. Credit for other city tax withheld 5B. _____
(not to exceed 1.5%)* See worksheet on back

C. Prior year overpayment 5C. _____

D. Estimate payments 5D. _____

E. Total tax credits (add lines 5A, 5B, 5C & 5D) **5E.** _____

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 \$3.00.
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 2006

11. Total Estimated 2006 Income \$ _____ Multiply by tax rate of 1.5%=
Total 2006 estimated tax 11. _____

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
other cities 12B. _____

C. Tax overpayment from previous year (enter amount from
line 10B above) 12C. _____

D. Total estimated tax credit (add lines 12A, 12B & 12C) 12D. _____

13. Total estimated tax due for 2006 (subtract line 12D from line 11) **13.** _____

14. Total due: Line 8 for 2005 \$ _____ plus 1/4 of line 13 for 2006 \$ _____ **14.** _____

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

2005 City of Trenton tax form IR-Side Two

Income other than wages

- A. Net profit or loss from business (attach Federal Schedule C) A. _____
 - B. Rents, partnerships (attach Federal Schedule E and form K-1) B. _____
 - C. Other income (attach Federal schedule or explanation) C. _____
 - D. Less prior years loss carry forward (limited to 3 years). D. _____
 - E. Net other taxable income (add lines A, B, C and D) E. _____
- Note: A business loss may not be used as a deduction from employee W-2 earnings.
- F. Deductions and non-taxable income
 - 1. _____ \$ _____
 - 2. _____ \$ _____
 - 3. Total deductions and other non-taxable income F3. _____
 - G. Total other taxable income (line E) and deductions (line F3) Enter on front page, line 2. G. _____

CREDIT CARD PAYMENT:

- 1. Circle one: VISA MASTERCARD
- 2. Account number (16 digits) _____
- 3. Expiration date: _____ / _____
- 4. Amount to be paid: \$ _____
- 5. Your signature for authorization _____

PENALTY AND INTEREST CHARGES:

Failure to pay tax due by April 17:
 Interest: 2% per month
 Penalty: 3% per month

***FILING DEADLINE:**

Due to April 15 falling on a Saturday, the filing deadline has accordingly been extended to midnight, Monday, April 17.

EXTENSIONS: A request for extension must be filed prior to April 17. An extension is to provide additional time to file, not to pay. Taxes must be paid in a timely manner.

OTHER IMPORTANT DATES:

4/17/2006	7/31/2006	10/31/2006	1/31/2007
PAY 1/4	PAY 2ND QUARTER	PAY 3RD QUARTER	PAY 4TH QUARTER
2006 ESTIMATE	2006 ESTIMATE	2006 ESTIMATE	2006 ESTIMATE

TAX WITHHELD WORKSHEET:

Column 1	Column 2	Column 3	Column 4	Column 5
List all Cities except Trenton	Qualifying wages: (Medicare box on W2)	Tax Withheld	Up to 1.5% of column 2 (pro rata may be required)**	Lesser of column 3 or column 4
Total allowed:		Carry total of Column 5 to line 5B, page 1.		

**Reduced credit of 1/2% was in effect for January through April 2005. Full credit of 1.5% was restored May 1, 2005. The credit for other city tax withheld from an individual who lived in Trenton all year and worked for the same employer who withheld non Trenton city tax all year would be a composite tax credit rate of 1.33%. Situations other than that will require pro rata calculations for the proper credit.

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 a 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 (including third party 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 connected to employment 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

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

Credit

The reduced credit was in effect for the first four (4) months of 2005 -January through April. The tax credit for other city taxes was 1% for January through April, and 1.5% for May through December. For a Taxpayer who was a Trenton resident the entire year and worked for the same employer the entire year, a composite tax credit rate of 1.33% may be used for other city taxes withheld. Situations other than that will require pro-rata calculations for the proper credit.

Declaration of Estimated Tax

Estimated taxes must be paid by January 31st, in order to avoid penalty or interest assessments. Those filers with an estimated tax liability of \$400 or more should file an estimate and pay the quarterly payments.

Extensions

Extensions will be granted provided a federal extension has been secured, an estimate paid, and all local ordinance requirements have been met. File a copy of the Federal extension with the city income tax office before April 17, 2005. 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 and must be verified by explanation. Miscellaneous itemized expenses from 2106 to Federal Schedule A will not be allowed as a deduction.

Questions?

Call us at 513-988-6304, ext. 158, or visit us at the Trenton Governmental Services Center at 11 East State St, Trenton, Ohio, 45067 (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.ci.trenton.oh.us.