

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

2014
City of Trenton
 Income Tax Return

Phone: 513-428-0158
 Fax: 513-428-0168
 Website: www.ci.trenton.oh.us
 Email: lfletcher@ci.trenton.oh.us

File on or before April 15, 2015

Taxpayer name(s) and address	Account #:	_____
	Taxpayer SSN:	_____
	Spouse SSN:	_____
	Home phone:	_____
	Cell or work phone:	_____
If you moved during 2014 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.		

Note: Front page of Federal 1040 must accompany return

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.	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 2015

11. Total Estimated 2015 Income \$ _____ Multiply by tax rate of 1.5%= Total 2015 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 estimated tax credit (add lines 12A & 12B)	12C.	_____
13. Net estimated tax due after credits (subtract line 12C from line 11)	13.	_____
14. Declaration due with this return (25% of Line 13)	14.	_____
15. Less credit (from 10B above)	15.	_____
16. Net estimated tax due if line 14 minus line 15 is greater than zero	16.	_____
17. Total Due: Line 8 for 2014 \$ _____ plus Line 16 for 2015 \$ _____	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

2014 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 5 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) less 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: ____/____ Three digit code on back: _____
- 4. Amount to be paid: \$ _____
- 5. Your signature for authorization _____ Phone# _____

PENALTY AND INTEREST CHARGES:

Failure to pay tax due by April 15:
 Interest: 1% per month
 Penalty: 1% per month

EXTENSIONS: A request for extension must be filed prior to April 16. An extension is to provide additional time to file, not to pay. Taxes must be paid in a timely manner.

OTHER IMPORTANT DATES:

4/15/2015	6/15/2015	9/15/2015	1/15/2016
PAY 1ST QUARTER	PAY 2ND QUARTER	PAY 3RD QUARTER	PAY 4TH QUARTER
2015 ESTIMATE	2015 ESTIMATE	2015 ESTIMATE	2015 ESTIMATE

TAX WITHHELD WORKSHEET:

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 to 1.5% of column 2*	Lesser of column 3 or column 4
Total allowed:	Carry total of Column 5 to line 5B, page 1.			

*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 (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 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 \$400 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 15, 2015. 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.ci.trenton.oh.us.