

File on or before April 18th, 2022

Taxpayer name(s) and address _____	Account #: _____ Taxpayer SSN: _____ Spouse SSN: _____ Home phone: _____ Cell or work phone: _____ If you moved during 2021 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.
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**Note: Copy of Federal 1040 and W2s 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. _____
<b>4. Trenton tax: 1.5% of line 3</b> .....	<b>4.</b> _____
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. _____
<b>E. Total tax credits (add lines 5A, 5B, 5C &amp; 5D)</b> .....	<b>5E.</b> _____
<b>6. If line 4 is greater than line 5E, enter balance due</b> .....	<b>TAX DUE 6.</b> _____
7. Penalty: _____ Interest: _____ Total 7. _____	
<b>8. Total Due: Add lines 6 &amp; 7</b> .....	<b>8.</b> _____
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 \$10.00 or less.**  
 By law, all refunds and credits of \$11.00 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 2022-**  
**Required if estimated tax liability is \$200 or greater**

11. Total Estimated 2022 Income \$ _____ Multiply by tax rate of 1.5%= Total 2022 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. _____
<b>13. Net estimated tax due after credits (subtract line 12C from line 11)</b> .....	<b>13.</b> _____
<b>14. Declaration due with this return (25% of Line 13)</b> .....	<b>14.</b> _____
<b>15. Less credit (from 10B above)</b> .....	<b>15.</b> _____
<b>16. Net estimated tax due if line 14 minus line 15 is greater than zero</b> .....	<b>16.</b> _____
<b>17. Total Due: Line 8 for 2021 \$ _____ plus Line 16 for 2022 \$ .....</b>	<b>17.</b> _____

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	Taxpayer e-mail	

**2021 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: All CREDIT CARD TRANSACTIONS WILL HAVE A 3.5% SERVICE FEE CHARGED BY THE CREDIT CARD PROCESSOR**

- 1. Circle one: VISA MASTERCARD DISCOVER AMERICAN EXPRESS APPLE PAY GOOGLE PAY
- 2. Account number (16 digits) \_\_\_\_\_
- 3. Expiration date: \_\_\_\_ / \_\_\_\_ Three digit code on back: \_\_\_\_\_
- 4. Amount of taxes to be paid: \$ \_\_\_\_\_ + 3.5% service fee
- 5. Your signature for authorization \_\_\_\_\_ Phone# \_\_\_\_\_

**PENALTY AND INTEREST CHARGES:**

- Failure to pay tax due by April 15:
  - Interest-Late Payment: 5% per year
  - Penalty-Late Payment: 15% of all tax not timely paid
  - Penalty-Late Filing: \$25 per month, not to exceed \$150

**EXTENSIONS: A request for extension must be filed by April 15.** An extension is to provide additional time to file, **not to pay**. Taxes must be paid in a timely manner. **Federal Extension requests must be attached to your return.**

**OTHER IMPORTANT DATES:**

4/15/2022	6/15/2022	9/15/2022	1/15/2023
PAY 1ST QUARTER	PAY 2ND QUARTER	PAY 3RD QUARTER	PAY 4TH QUARTER
2022 ESTIMATE	2022 ESTIMATE	2022 ESTIMATE	2022 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
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

### **Credit**

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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 15, 2021. 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](http://www.cityoftrenton.com).