CITY OF DAYTON
FORM R FILING INSTRUCTIONS

Complete **Work Sheet** On Reverse Side of Tax Return Before completing **Section A.**

Note: Please submit all supporting Federal schedules to support the information included on your tax return.

SECTION A:
TOTAL TAXABLE INCOME

Line 1 Wages, Salaries, Tips, and Other Employee Compensation. **Part year residents must pro-rate their income subject to City of Dayton income tax based on the amount of time lived in the City of Dayton.**
Line 2 Other Taxable Income or Deductions. Please complete Section E and/or Schedule Y on reverse side of tax return.
Line 3 Taxable Income. Add Lines 1 through 2.

Pension Distributions, Tax Refunds, Interest, Dividends, Capital Gains (or losses), Unemployment Compensation, Alimony, and Active Duty Military Pay (now includes Most reserve pay), are not subject to city income tax calculations.

Line 4 Dayton Tax Due @ 2.25% of Line 3.
Line 5 Tax Credits Please complete Lines 5A through 5D as required.
Line 6 Total Credits Add Lines 5A through 5D.
Line 7 Balance of Tax Due Line 4 minus Line 6.
Line 8 Penalty and/or Interest.
Line 9 Amount Due: Make Check or Money Order payable to City of Dayton.
Line 10 Enter amount of overpayment you wish transferred to a specific tax year or enter amount of your overpayment you want refunded to you.

SECTION B:
DECLARATION OF ESTIMATED TAX FOR NEXT YEAR

If your employer(s) withheld all City of Dayton income tax, you are not required to pay estimated tax, unless you receive other taxable income subject to the City of Dayton income tax ordinance.

Line 11 Estimated Income Subject to tax_____@2.5%.
Line 12 Estimated Tax Withheld by your employer(s) located in and outside of the City of Dayton.
Line 13 Total Estimated Tax Due (Line 11 minus Line 12).
Line 14 Credit From Prior Tax Year.
Line 15 Net Estimated Tax Due (Line 13 minus Line 14).
Line 16 Estimated Tax Amount due for NEXT tax year is 22.5% of Line 15 (First Payment).
Line 17 Total Amount Due Line 9 plus Line 16.

SECTION C:
ELECTRONIC CHECKS AND CREDIT CARD PAYMENTS

To help keep your information secure, credit card payments will be accepted only by telephone 24 hours a day by calling (937) 333-3500. Select "Option 2" to connect to the tax system, and then press "Option 1" to make a payment. To speak to a customer service representative during normal business hours, select "Option 2" and then "Option 0".

You must sign and date your return. If you are filing a joint return, your spouse must sign and date the return also.

The total amount due is payable at the time the return is filed. To speed processing place your account number on your check or money order.

Employee Refund Notice: If your refund is over $50.00 due to over withholding by your employer in error only because you do not work or live in the City of Dayton, You cannot use this form. Go to our website at www.daytonohio.gov or contact our office at 937-333-3500 and request a REFUND REQUEST FORM AS-22.

SECTION D:
RETIRED AND TAXPAYERS WITH NO TAXABLE INCOME
Please check appropriate explanation(s).

SECTION E:
OTHER INCOME OR LOSS AND FORM 2106 EXPENSES
Complete this section if you received income or incurred a loss that is not recognized as salaries or wages.

Copies of the Federal Income Tax Return and /or various applicable Federal Schedules are required to be included with your tax return.

- Schedule C-Profit (or Loss) from Business or Profession. If you had more than one business, you must attach a separate schedule for each. If your business was conducted in more than one city and you do not have actual records in each, complete Schedule Y.
- Schedule E-Income From Rents. Complete address for each property must be shown.
- Form 4797.
- Form 1099 Misc.
- Schedule K-1.
- Form 2106 Unreimbursed Employee Business Expenses. Include IRS Form 2106, including a list of miscellaneous expenses claimed on line 4, and a copy of your Federal Schedule A with your return in claiming Un-reimbursed Employee Business expenses.

Dayton city resident only: List tax paid to another city on profits earned in another jurisdiction taxed and paid to another city. You must include copies of the tax return filed with another city. The tax credit cannot exceed the actual tax due that city on the same income.

SCHEDULE Y
ALLOCATION OF PROFITS:
The non-resident individual business allocation percentage formula is to be used by any schedule C business, corporation, or partnership operating in different cities when actual records of the business in each city are not maintained.

Determine the ratio of each city portion:

1. Original cost of real property and tangible property owned, rented, or leased by the taxpayer for use in trade, or business. To determine the value of property rented and used in business, multiply the gross annual rents by 8.

2. Gross receipts from sales made and services performed, regardless of where made or performed.

3. Total payroll. List total payroll for all business activities.

Add the ratios obtained and divide by the number of ratios used. This represents your allocation percentage. A ratio is not to be excluded from the computation because it is allocated totally outside a city. To find the city's taxable income, multiply the business allocation percentage by the total net profit.

GENERAL INFORMATION
CITY OF DAYTON DIVISION OF TAX AND ACCOUNTING

Forms Availability:	Division of Tax and Accounting	101 West Third St, Dayton, Oh 45402
	Office Forms Line	937-333-3501
	Internet Forms	www.daytonohio.gov
	Online Tax Preparation Tool	http://www.cityofdaytontax.com
	E-mail	taxforms@daytonohio.gov
	E-mail questions	taxquestions@daytonohio.gov

Office Hours: Monday thru Friday 8:00 AM to 5:00PM, (937) 333-3500

RETURNS AND PAYMENTS DUE BY APRIL 15 – May vary due to weekends and/or Emancipation Day holiday

TAXABLE INCOME

1. Wages, salaries and other employee compensation.
2. Bonuses, stipends and tip income.
3. Commissions, fees and other earned income.
4. Sick pay and third party sick pay.
5. Employer supplemental unemployment benefits. (Sub pay)
6. Contributions to retirement plans and tax deferred annuity plans. (Including Sec. 401k, Sec. 403b, 457b. etc.)
7. Lottery winnings.
8. Net rental income.
9. Net profits of businesses, professions, corporations, partnerships etc.
10. Income from partnerships, estates, and trusts.
11. Employee contributions to costs of fringe benefits.
12. Ordinary gains as reported on Federal form 4797.
13. Income from wage continuation plans. **(Including retirement, incentive plans, and severance plans)**.
14. Vacation pay.
15. Stock options.
16. Farm net income.
17. Employer paid premiums for group term life insurance over $50,000.00.
18. Compensation paid in goods, services, or property. (Fair market value)
19. Contributions made on behalf of employees to tax deferred annuity plans.
20. Income from guaranteed annual wage contracts.
21. Prizes, and gifts connected to employment if taxed for Federal tax purposes
22. Director fees.
23. Income from jury duty.
24. Union steward fees.
25. Strike pay.
26. Profit sharing, if paid as a type of bonus or if from a non-qualified plan.
27. Uniforms, automobile, moving, and travel allowances.
28. Reimbursement in excess of deductible expenses.
29. Gambling winnings.
30. Income deemed taxable per Federal code section 89.
31. Employer provided educational assistance. (Taxable to the same extent as Federal Taxation)

NON-TAXABLE INCOME

1. Interest or dividend income.
2. Welfare benefits.
3. Social Security benefits.
4. Income from qualified pension plans.
5. State unemployment benefits.
6. Workers Compensation.
7. Proceeds of life insurance.
8. Alimony.
9. Active duty military pay. (Includes National Guard pay)
10. Capital gains.
11. Earnings of persons under 16 years of age.
12. Prizes or gifts not connected with employment.
13. Income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property or tax exempt activities.
14. Patent and copyright income.
15. Royalties derived from intangible property.
16. Annuity distributions.
17. Housing allowances for clergy to the extent that the allowance is used to provide a home.
18. Health and welfare benefits distributed by governmental, charitable, religious, or educational organizations.
19. Compensatory insurance proceeds derived from property damage or personal injury settlements.

GENERAL FILING INFORMATION-FREQUENTLY ASKED QUESTIONS
DIVISION OF TAX AND ACCOUNTING GENERAL FILING INFORMATION

GENERAL FILING INFORMATION

PLEASE DO NOT DISCARD THIS INCOME TAX RETURN. YOU MAY USE THE INFORMATION ON THE TAX RETURN TO PREPARE AND PRINT YOUR CITY TAX RETURN USING OUR ONLINE TAX PREPARATION TOOL: http://www.cityofdaytontax.com. TO USE OUR ONLINE TAX PREPARATION TOOL, YOU WILL NEED YOUR TAX ID NUMBER, YOUR LAST NAME, AND A VALID E-MAIL ADDRESS TO RECEIVE YOUR PIN NUMBER FROM US.

TO BETTER SERVE EVERYONE DURING THE FILING SEASON, ONLY TAXPAYERS WHO HAVE ACCOUNTS WITH OUR OFFICE AS OF DECEMBER 31, 2016, WILL BE ABLE TO USE THIS TOOL. IF YOU ARE A FIRST-TIME FILER AND HAVE NOT REGISTERED WITH OUR OFFICE BY THIS DATE, YOU WILL NEED TO COMPLETE YOUR CITY INCOME TAX RETURN MANUALLY OR THROUGH A PREPARER. WE APOLOGIZE FOR THE INCONVENIENCE.

1. **Who should file**
   A. Individuals having income subject to the tax from which the full tax was not withheld.
   B. Corporations, Partnerships, trusts, estates, and other entities conducting business or performing services in Dayton regardless of profit or loss Partnerships, joint ventures, associations or other businesses owned by two or more persons and conducting business in Dayton are required to file city returns on an entity basis.

2. **When is a return due?**
   A. Calendar year taxpayers should file on or before April 18th.
   B. Fiscal year taxpayers should file on or before the 15th of the fourth month following the close of their fiscal year.
   C. In either event, the total amount shown due on the return must be paid when the return is filed.

3. **Where should the return be filed?**

A. **Mail return with Payment due to:**	**City of Dayton, PO Box 643700, Cincinnati, Oh 45264-3700**
Mail return with Zero balance due to:	City of Dayton, PO Box 7999, Akron, Oh 44306-0999
Mail return with Non-Payment to:	City of Dayton, PO Box 7999, Akron, Oh 44306-0999
Mail return with Refund request to:	City of Dayton, PO Box 7999, Akron, Oh 44306-0999
B. Office Location:	City Hall, 101 West Third St., Dayton, Oh 45402
Office Hours:	Monday – Friday, 8:00am-5:00pm
C. Fax Number:	937-333-4280

4. **What is a complete return?**
   A complete return includes completing all appropriate areas of the return, attaching all supporting schedules, and documentation. (ie. W-2, Schedules C, E, 1120, 1065, K-1, etc.), signature of taxpayer(s) and tax preparer, and payment of any amount shown due, payable to the City of Dayton.

5. **Are losses deductible?**
   Net losses cannot be offset against wage income. Loss from one business may be offset against profit from another business operated by the same individual.

6. **When should Schedule C be used or provided?**
   Schedule C should be provided to report income for sole proprietorship, or other business activity. The Federal equivalent of this form may be used instead of the city form.

7. **When should a rental schedule be provided?**
   A rental income schedule is required to report income or loss from rental activity. Corresponding Federal schedules may be used instead of the city form.

8. **Who should use Schedule Y?**
   Sole proprietors, corporations, partnerships, etc having a place of business in more than one location or performing services in multiple locations may use Schedule Y in the absence of actual records to allocate net profits or loss. All three factors should be used. A factor is eliminated only if it does not exist anywhere.

9. **Who may receive an extension?**
   When, for good cause, a return can not be filed in a timely manner, an extension may be granted. An extension is for filing a return, not for payment of the tax and therefore an estimate amount of tax must be paid with the request. Amounts paid after the original due date of the return are subject to interest and/or penalties as provided by ordinance. Attach a copy of your federal extension.

10. **When are penalties and interest assessed?**
    Penalties and interest are assessed when payments due are received after the due date. In case of estimate payments, an amount will be assessed at the time the return is filed if total credits do not equal 90% of the total tax due for the current year or 100% of the total tax due for the previous year.

11. **How may I receive help with my return?**
    Income tax preparation service will be provided only to those households earning $35,000 or less.
    Assistance is available over the telephone at 937-333-3500, or on the internet at taxquestions@daytonohio.gov
    Internet forms are available at www.daytonohio.gov. E-mails for forms is taxforms@daytonohio.gov
    Online tax preparation tool: http://www.cityofdaytontax.com