



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 @ 2.5% 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 Form 1040 and supporting schedules with your return in claiming Un-reimbursed Employee Business expenses.

Schedule of Net Operating Loss (NOL) carryforward is required to be attached to this return for supporting documentation.

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 taxquestions@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.