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, 2019, 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 PREPARATOR. 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 15th.
   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 1830, Westerville, OH 43086-1830
      Mail return with Non-Payment to: City of Dayton, PO Box 1830, Westerville, OH 43086-1830
      Mail return with Refund request to: City of Dayton, PO Box 1830, Westerville, OH 43086-1830
   B. Office Location: City Hall, 101 West Third St., Dayton, Oh 45402
      Office Hours: Monday – Friday, 8:00am-5:00pm
      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. Net Operating Losses from tax year 2017 may be brought forward subject to phase-in limitations.

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 taxquestions@daytonohio.gov
    Online tax preparation tool: http://www.cityofdaytontax.com

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