

WORKSHEET A – OTHER INCOME (FROM FEDERAL SCHEDULES AND ATTACHMENTS)

Be sure to carefully read instructions, and contact our office with any questions. We will fully audit and make corrections upon receipt of this return. We may require additional information from the taxpayer to clarify any information reported on this return.

TYPE	LOCATION	NET TAXABLE GAIN / LOSS
Proprietorship Income from Schedule C		
Rental / Other Income from Schedule E		
Partnership Income from Schedule E/K-1		
Farm Income		
Other Income		
TOTAL – Not less than zero (To Worksheet C)		

Note: 1/2 SE deduction is not allowed.

Per Section 183.03 (e) of the City Income Tax Code a loss cannot be used to offset w-2's, 1099's, and/or any other income reportable on this return.

Partnerships located inside the City of Trotwood must file a Business Return as a separate entity. Partnerships are only reportable on this worksheet when the partnership is located outside Trotwood, and is not reportable to another municipality that has a tax. Partnership income reportable and taxable to another municipality (but the individual partner is a resident of Trotwood) is reportable on the front of this return, with appropriate tax credit shown in Section B. Follow the instructions for Line 5B to determine the correct amount of credit allowable. A partner who has K-1 income to report where the partnership has filed and paid another city tax must provide a copy of the other city tax return in order to take credit for the tax paid.

When income is reportable to another municipality, and tax was paid on said income, a copy of the other city tax return verifying payment of tax due must accompany this tax return. Follow the instructions for line 5B to determine allowable credit for other city tax paid. Report this income on the front of the return, not on this worksheet.

A Trotwood resident must report all income, regardless of location and source, on this return. A non-resident must report all Trotwood income / activity on this return.

WORKSHEET B – ADJUSTMENTS TO INCOME

Employee Business Expense \$ _____ (To worksheet C)

Employee Business Expense deduction (Form 2106) is limited to the amount deducted for Federal purposes, from Schedule A after the 2% AGI. Other miscellaneous expenses are not deductible. Both Schedule A and Form 2106 must be attached to this return for the deduction to be allowed. Employee Business expenses taken against income taxable to another municipality (where a refund is eligible, requested or obtained from said municipality) requires that the credit for other city tax be reduced accordingly. Copy of other city return must be attached.

Other Adjustments \$ _____ (To worksheet C)

Other adjustment deductions must be fully explained below, supported by documentation and calculations. Proration of income results in proration of credit. Part-year residents must attach pay stub or employer statements showing year-to-date gross wages as of date of move for each place of employment.

Explanation: _____

WORKSHEET C – NET INCOME / ADJUSTMENT

Total from Worksheet A (Cannot be less than zero) \$ _____

Employee Business Expense (Worksheet B) \$ _____

Other Adjustments (Worksheet B) \$ _____

Net Income / Adjustments \$ _____

**To front of return,
Section B, Line 2**