City of Hamilton Income Tax Division
345 High St., Ste. 310 Hamilton, OH 45011
Phone: 513 785-7400
Toll Free: 1- 800 854-1684
Fax: 513 785-7401
Email: citytax@ci.hamilton.oh.us
Website: www.hamilton-city.org/tax

2008 Individual City Income Tax Return

Use a Separate Form for Each City

Return and Payment Due On or Before April 15, 2009

- ☐ *Hamilton ..... 2.00 %
- ☐ New Miami ..... 1.75 %
- ☐ *West Milton ..... 1.50 %
- ☐ Eaton ..... 1.50 %
- ☐ *Phillipsburg ..... 1.50 %
- ☐ BC Annex ..... 2.00 %

*Filing Required Even If No Taxable Income

Taxpayer Name and Address:

Account #:

☐ Yes ☐ No Did You File a Return for 2007?
☐ Yes ☐ No May Our Office Discuss this Return with the Preparer?

Part Year Resident:
In: _____
Out: _____
Complete Section A Back of Return

If Renting a Residence, Give Name and Address of Owner:

☐ Check Here if Account Should Be Inactivated. Provide Reason:

2008 Income Tax Return

For Explanation and Requirements of Tax Return and Declaration See Instructions (Separate Document)

				For Office Use Only
1. Wages				
A. W-2 Wages (Box 5 of Your W-2) (If No Box 5 See Instructions) (Attach W-2's)		1A	USE BOX 5 NOT BOX 1	
B. 2106 Reduction of W-2 Wages (Attach Schedules)		1B		
C. Gambling Winnings (Hamilton & West Milton Only) (Attach Schedules)		1C		
D. 1099-MISC and/or Miscellaneous Income (If Not Reported on Schedule) (Attach 1099-MISC)		1D		
E. Sub-Total Taxable Income (Line 1A – 1B + 1C + 1D)			1E	
2. Other Taxable Income Profit or (Loss) – Complete Section B on Back of Return (Attach Schedules)				
A. Profit or (Loss)		2A		
B. Net Operating (Loss) – Current Year Carry Forward	2B			
C. Prior Year (Loss) Applicable Only to Current Year Profit – Limit Up to Line 2A (See Instructions)		2C		
D. Sub-Total Other Taxable Income (Line 2A – 2C)			2D	
3. Total Taxable Income (Line 1E + 2D)			3	
4. Tax (Line 3 x ____%)			4	
5. Credits				
A. Tax Withheld for Resident City		5A		
B. Tax Withheld for Another City, Not to Exceed ____% (Credit Is Limited - See Instructions)		5B		
C. Credit Carryover from 2007		5C		
D. 2008 Estimated Tax Paid		5D		
E. Sub-Total Credits (Line 5A + 5B + 5C + 5D)			5E	
6. 2008 Net Tax Due (Line 4 – 5E)			$ 6	

For Office Use Only
_____ Penalty & Interest + _____ Late Filing Fee + _____ Failure To Pay Estimate = _____ Assessments

7. If Line 6 is Negative, Your Tax Liability for 2008 is Overpaid, Choose:				
A. Credit Carryover to 2009 Estimate (Carry to Line 13)		7A		
B. Refund		7B		

2009 Declaration of Estimated Income Tax

8. Estimated Income Subject to Tax			8	
9. Tax (Line 8 x ____%)			9	
10. Credits				
A. Tax Withheld for Resident City		10A		
B. Tax Withheld for Another City, Not to Exceed ____%		10B		
C. Sub-Total Credits (Sum of Lines 10A + 10B)			10C	
11. Balance of Tax Declared for 2009 (Line 9 – 10C)			11	
12. Quarterly Estimate Payment Amount (Line 11 ÷ 4)		12		
13. Credit Carryover to 2009 Estimate (Carried from Line 7A)		13		
14. Net 1st Quarter Estimate Payment (Line 12 – 13)			$ 14	
15. Total Amount Due On or Before April 15, 2009 (Line 6 + 14) ..... Make Check Payable To: City of Hamilton			$ 15	

Amounts less than One Dollar ($1.00) will not be collected, refunded or credited. Pay tax timely to avoid assessments.

- Extension Granted if Filed With Our Office On or Before April 15, 2009 & Local Ordinance Met
- An Extension is to Provide Additional Time to File
- Payments Are Not Extended

Signature of Taxpayer _____ Date _____

Signature of Spouse _____ Date _____

Daytime Phone # _____ Email _____

Signature of Person Preparing if Other Than Taxpayer _____

Print Name of Person Preparing if Other Than Taxpayer _____ Date _____

Daytime Phone # _____ Email _____

PAY YOUR TAX BILL ONLINE @www.hamilton-city.org/tax and click on: Login.
If you pay online this form still needs to be mailed or faxed.

Pay By Credit Card

Check One: ☐ VISA ☐ MasterCard

Card # _____

Card Expiration Date ..... (Month) _____ / (Year) _____

2008 Tax Payment ..... $ _____

2009 Estimated Tax Payment ..... $ _____

Total Amount Authorized ..... $ _____

Signature _____

Daytime Phone# _____ Date _____

Section A – Additional Taxpayer Information

NOTE: UNLESS ACCOMPANIED BY COPIES OF APPROPRIATE FEDERAL SCHEDULES AND PAYMENT OF THE BALANCE OF THE 2008 TAX DECLARED DUE (LINE 15) THIS FORM IS NOT A LEGAL FINAL RETURN.

Has your federal tax liability for any prior year been changed this year as a result of an examination by the internal revenue service? ☐ YES ☐ NO
If yes, has an amended return been filed for such year or years? ☐ YES ☐ NO

Did you receive or apply for a refund from any other municipality in 2008? ☐ YES ☐ NO
If yes, give name of municipality _____ amount of refund _____ year refund was for _____.

Section B – Part Time Resident W-2 Wages & Withholding Credit Worksheet

If there are discrepancies in the calculations below (such as the employer has not withheld correctly) additional tax may be due. A single W-2 showing withholding for more than one city cannot be calculated on this worksheet, please call for assistance.

A	B	C	D	E	F	G	H	H-1	H-2
Employer Name	# Months Worked At his W-2 in 2008	# Months Lived in City While Working at this W-2 in 2008	Percent Taxable (C ÷ B)	Wages (Box 5 of W-2)	Wages Taxable to This City (E x D)	Withholding (Box 19 of W-2)	Tax Withheld by Employer (G x D)	*Hamilton, Eaton & New Miami Only (F x Resident City Tax Rate)	**West Milton & Phillipsburg Only (F x 1%)
1.									
2.									
3.									
4.									
5.									
6.									
TOTAL (Sum Lines 1 thru 6 Column F & H)	Carry Totals to Front of Return: Taxable Wages (Column F) to Line 1A Withholding Credit (Column H) to Line 5B				1A		***5B		

*Hamilton, New Miami, Eaton and BC Annex Only: For Lines 1 through 6, Compare Column H to Column H-1, circle the lesser of the two amounts. Next Total all of the circled amounts & put the total at the bottom of Column H.

**West Milton & Phillipsburg Only: For Lines 1 through 6, Compare Column H to Column H-2, circle the lesser of the two amounts. Next, Total all of the circled amounts together & put the total at the bottom of Column H.
Note: Full 1.5% Credit is given for tax withheld to Resident City (Only).

***For Part Time Resident Only: Carry the TOTAL Withholding Credit (including resident city and/or another city withholding) to Line 5B on front of return.

Section C – Other Taxable Income Profit or (Loss)

Do You Have Employees Working in This City?
☐ No ☐ Yes, Employee W-2's Must Be Submitted to this Office By March 2, 2009

Do You Use Sub-Contract Labor to Perform Work in This City?
☐ No ☐ Yes, 1099's Must Be Submitted to this Office By March 2, 2009

Attach All Federal Schedules Supporting Profit or (Loss) Below

Schedule C - Business Income Total Profit (Loss) Line 31	$
Schedule E – Rental Income Total Profit (Loss) Line 22	$
Schedule F – Farm Total Profit (Loss) Line 36	$
Schedule K-1 – Partnership Income Total Profit (Loss)	$
TOTAL Read Right Hand Column for Instructions to Carry Profit or (Loss) to front of Return.	$

If TOTAL is:

Profit
All Cities: Enter Total Profit on Line 2A of return.

Loss
Hamilton & Butler County Annex: Loss may be carried forward 3 years for Hamilton and BC Annex. A net operating loss by a business or profession cannot be deducted from W-2 Wages. Enter Total Loss on Line 2B of return.

Eaton, West Milton & Phillipsburg: No loss carry forward is allowed. A loss is allowed against W-2 wages, but is limited to the amount of W-2 Wages that have tax withheld to the resident city or the portion of W-2 Wages that tax is due on to the resident city. Enter Allowable Loss on Line 2A of return.

New Miami: Current year Loss may be carried forward for 5 years OR your current year loss can be deducted against W-2 Wages, but is limited to the amount of W-2 Wages that have tax withheld to the resident city or the portion of W-2 Wages that tax is due on to the resident city. Enter Allowable Loss on Line 2A to apply against W-2 wages OR Enter Total Loss on Line 2B to carry forward.

If only a portion of the Schedule Profit or (Loss) is taxable to the city, please note the percentage taxable to this city on federal schedule and input the reduced figure in the appropriate box above. See Instructions for further explanation.

Section D – 2008 Short Form

DID YOU HAVE W-2 INCOME? ☐ YES ☐ NO
DID YOU OWN RENTAL PROPERTY? ☐ YES ☐ NO
DID YOU PARTICIPATE IN A BUSINESS OR PARTNERSHIP? ☐ YES ☐ NO
FOR HAMILTON AND WEST MILTON RESIDENTS ONLY:
DID YOU HAVE GAMBLING WINNINGS? ☐ YES ☐ NO

IF ALL ANSWERS ARE NO, PLEASE MARK THEM, SIGN AND MAIL TO ADDRESS IN UPPER LEFT CORNER OF RETURN.

City Tax Assistance is Free
Available on a First Come First Serve Basis

Office Hours:
Monday–Friday, 8:30 a.m.-5:00 p.m.

Extended Hours:
Saturday April 11, 2009 8:30 a.m. – 12:00 noon
April 13, 14, 15, 2009 8:30 a.m. – 8:00 p.m.