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

Instructions

2008 Individual City Income Tax Return
2009 Declaration of Estimated Income Tax

*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 Information

Select City
Check the appropriate box in the upper right-hand corner to identify the city you are filing.

Taxpayer Name and Address
Fill in this information if not pre-printed. Make any necessary corrections. If you are newly filing joint or separate, please indicate.

Account Number
If not pre-printed: Fill in if you know your account #, if not leave blank. If you are a new taxpayer, you will need to complete an Individual Questionnaire. This form is available on our website. Note: If you wish to pay online, you need your account #. Please call our office to obtain.

Part Time Resident
New Residents: Fill in your move in date. Residents who have moved out: Fill in your move in date and your move out date. Complete Section A on back of return; See Line 1A Instructions.

Did You File A Return for 2007? May Our Office Discuss this Return with the Preparer? Answer by checking Yes or No.

If Renting a Residence, Give Name and Address of Owner
Complete with detailed information.

Check Here if Account Should Be Inactivated. Provide Reason:
Be specific, a vague answer may result in the account remaining active and a letter sent requesting information.

2008 Individual Income Tax Return

Line 1 Wages

Line 1A W-2 Wages
Enter the total qualifying wages from all 2008 W-2's. Qualifying W-2 Wages for city income tax is Box 5 Medicare Wages and Tips. If no wage is in Box 5, use the higher of: Box 1 plus deferred compensation showing in Box 12 OR Box 18.

Section B – Part Time Resident W-2 Wages & Withholding Credit Worksheet
Section B only required if you moved in or out of the city during 2008. (On Back of Return) Read above explanation of Line 1A. Complete this section following the directions on the worksheet. If you prefer, our office will prepare the return at no charge. You must at least fill in Columns A, B and C. A single W-2 showing withholding for more than one city cannot be calculated using Section A, attach a detailed worksheet of your calculation or call our office for assistance.

Line 1B 2106 Reduction of W-2 Wages
Enter the amount from Federal Form 2106 Line 10 or Form 2106-EZ Line 6. This expense can only be applied against W-2 Wages. If multiple W-2s, list the employer for which the 2106 applies. A 2106 with deductions on only line 4 is a Schedule A Miscellaneous Itemized Expense and is not a deductible city expense.

If the income for the 2106 expense is earned in resident city, 100% credit of the 2106 is applicable. If the income is not earned in resident city, you must first file a 2106 with the city the income is earned/where you work. You may then file 2106 expense with resident city but must limit the credit to the portion of income that is taxable to your city.

Line 1C Gambling Winnings
For Hamilton and West Milton residents only: Enter the total of all gambling and prize winnings. Example: W-2G or Form 5754. Gambling losses are not allowed as a deduction against winnings.

Line 1D 1099-MISC and/or Miscellaneous Income
Enter the total of all income and/or 1099-MISC forms that are not reported on a Federal Schedule. This can include earned income under $600.00, executor fees, etc.

Line 1E Sub-Total Taxable Income
Line 1A minus 1B plus 1C plus 1D

Line 2 Other Taxable Income Profit or (Loss) (Section B on Back of Return)
If the Schedule income is earned in your resident city, 100% of the income is taxable. If the income is not earned in your resident city, you must first file a return profit or (loss) with the city the income is earned. You must then file a return with resident city, but must limit the profit or (loss) to the portion of income that is taxable to your city.

Line 2A Profit or (Loss) (ATTACH SCHEDULES)
Complete Section C on the back of return and enter profit or loss where instructed. If you are a resident, and you have schedule income taxable to another city, that income cannot be calculated using this worksheet, please call our office for assistance.

Line 2B Net Operating (Loss) – Current Year Carry Forward
Complete Section C on the back of return and enter loss where instructed.

Line 2C Prior Year (Loss)
Enter the amount of loss carried from previous year(s) income tax returns against current year profit. Loss can be carried three (3) years for Hamilton and Butler County Annex and five (5) years for New Miami residents. New Miami residents can deduct loss 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. Hamilton and Butler County Annex limit the prior year loss carry forward up to the amount of profit on Line 2A.

Line 2D Sub-Total Other Taxable Income
Line 2A minus 2C

Line 3 Total Taxable Income
Line 1E plus 2D

Line 4 Tax
Multiply Line 3 times the tax rate for the appropriate city.

Line 5 Credits

Section B – Part Time Resident W-2 Wages & Withholding Credit
Section B only required if you moved in or out of the city during 2008. (On Back of Return) Complete this section following the directions on the worksheet. Enter Zero on Line 5A. Enter the total withholding credit from Column H to Line 5B of return.

Line 5A Tax Withheld for Resident City
Enter the total tax withheld by your employer(s) for your resident city (Box 19 of W-2).

Line 5B Tax Withheld for Another City
Enter the tax withheld by your employer(s) for cities other than your resident city (Box 19 of W-2). Hamilton, Eaton, New Miami and BC Annex limit other cities credit of tax withheld up to their tax rate per each W2 for local wages withheld on. West Milton & Phillipsburg limit other cities credit of tax withheld up to 1% per each W2 for local wages withheld on. If Box 19 is marked "Various" or "All Cities", a breakdown of tax withheld by city must be submitted (provided by your employer). School District & County tax are not allowed as a credit on a city tax return, except Eaton allows credit for county tax. Credit is not allowed for tax withheld or paid to another city if that tax is being refunded.

Line 5C Credit Carryover from 2007
Enter overpayment from 2007 tax return.

Line 5D 2008 Estimated Tax Paid
Enter the total payments made to the 2008 Declaration of Estimated Tax.

Line 5E Sub-Total Credits
Line 5A plus 5B plus 5C plus 5D

Line 6 2008 Net Tax Due
Line 4 minus 5E
If positive and the sum is $1.00 or greater, this is your outstanding tax balance. Full payment must be received on or before April 15, 2009 to avoid penalty and interest. If negative, see Line 7.

Line 7 If Line 6 is Negative, Your Tax Liability for 2008 is Overpaid, Choose:
Line 7A Enter the amount of overpayment to be credited to your 2009 Declaration of Estimated Tax. (Carry this amount to Line 13)
Line 7B Enter the amount of overpayment to be refunded by check.
If overpayment is less than one dollar (1.00), no refund or credit will be given
The refund process may take up to 90 days once all required supporting documentation is received. Please allow us at least eight (8) weeks prior to calling about the status of your refund.

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

Instructions

2008 Individual City Income Tax Return
2009 Declaration of Estimated Income Tax

*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

2009 Declaration of Estimated Income Tax

Declaration of Estimated Income Tax is mandatory for Hamilton and Butler County Annex taxpayers if your 2009 tax liability will be $200.00 or more; for West Milton and Phillipsburg taxpayers if your 2009 tax liability will be $150.00 or more; Eaton and New Miami residents if your 2008 business (Schedule C, E) tax liability will be $200.00 or more. To avoid being penalized a taxpayer must have 100% of the previous year's tax liability or 90% of the current year's tax liability for Hamilton, Butler County Annex, West Milton and Phillipsburg (70% for New Miami and Eaton) completely paid in by the last estimated tax due date.

Quarterly Payments are due as follows:
1st Quarter: To be Filed and Paid with 2008 Tax Return due April 15, 2009
2nd Quarter: July 31, 2009
3rd Quarter: October 31, 2009
4th Quarter: February 2, 2010

Line 8 Estimated Income Subject to Tax
Estimate your total Wages (Reference: Line 1 thru Line 3) you expect to earn in 2009.

Line 9 Tax
Line 8 times tax rate for the appropriate city.

Line10 Credits

Line10A Tax Withheld for Resident City
Enter the total tax to be withheld by your employer(s) for your resident city.

Line10B Tax Withheld for Another City
Enter tax to be withheld by your employer(s) for cities other than your resident city. Hamilton, Eaton, New Miami and BC Annex limit other cities credit of tax withheld up to their tax rate. West Milton & Phillipsburg limit other cities credit of tax withheld up to 1%.

Line10C Sub-Total Credits
Line 10A plus 10B

Line11 Balance of Tax Declared for 2009
Line 9 minus 10C

Line12 Quarterly Estimate Payment Amount
Line 11 divided by 4

Line13 Credit Carryover to 2009 Estimate
Enter amount from Line 7A.

Line14 Net 1st Quarter Estimate Payment
Line 12 minus 13

Line15 Total Amount Due On or Before April 15, 2009
Line 6 plus 14

Additional Information

Section A Additional Taxpayer Information (Back of Return)
Answer all questions by checking YES or NO.

Section D 2008 Short Form (Back of Return)
Optional for Taxpayers with No W2 Income, No Rental Property, No Participation in a Business or Partnership, and No Gambling Income.

Signature
The tax return must be signed and dated. Please provide email address and daytime phone numbers for the taxpayer and tax preparer. The return, unless signed, dated, and accompanied by payment of the balance due on Line 15 does not constitute a legal final return. Please note: Billing Statements and Other Correspondence will be sent to taxpayers via email once an email address has been provided to our office.

Need to Know
In all cases the 2008 final return must be accompanied by a copy of all your W-2(s) and all pertinent Federal Schedules (Examples: page 1 and 2 of Schedule C; page 1 and 2 of Schedule E; page 1 and 2 of form 4797; form 2106; form 6252, etc.).

Filed returns are subject to review, which may result in the issuance of:
- A billing letter explaining in detail why additional tax is due
- A letter requesting additional information

If at any point you need assistance, please call our office.

Extension Request Requirements
To be accepted, a valid federal extension must be filed or emailed prior to the due date of the tax return (for 2008 calendar year filers, April 15, 2009) and be accompanied by full payment. A valid filed extension request extends the due date for filing a return up to six months from the original due date. Per Ohio Revised Code Section 718.05(D), the city or village may deny a taxpayer's request for extension if the taxpayer fails to file a copy of the federal extension timely; owes the city or village any delinquent income tax or any penalty, interest, assessment or other charge for the late payment or non-payment of income tax; or has failed to file any required income tax return, report, or other related document for a prior tax period. **An extension for filing the city or village income tax return does not extend the last date for paying the tax without penalty and interest.**

Disclaimer
Definitions and instructions are illustrative only; the Municipal Income Tax Codes and the Ohio Revised Code supersede any interpretations presented.

City Tax Assistance is Free and Available on a First Come First Serve Basis
345 High Street, Suite 310
Hamilton, Ohio 45011
(513) 785-7400 or 1(800) 854-1684

City of Hamilton Income Tax
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.

City of Hamilton
Tax Forms & Instructions are Available at:
www.hamilton-city.org/tax

Other Ohio Cities
Tax Forms & Instructions are Available at:
www.state.oh.us/tax
Municipal Income Tax Rates are Available at:
http://www.columbustax.net/muni_list/index.asp

IRS Tax Forms and Instructions
www.irs.gov
Telephone: 1-800-829-1040
Form Request: 1-800-829-3676
(1-800-TAX-FORM)

Local IRS Office
Physical Address:
9075 Centre Pointe Cir
West Chester, OH 45069
513 263-3333
Office Hours:
M-F 8:30 m – 4:30 pm

State and School Income Taxes
www.state.oh.us/tax
www.tax.ohio.gov
Individuals: 1-800-282-1780
Businesses: 1-888-405-4039
Hearing impaired: 1-800-750-0750
Form request: 1-800-282-1782