

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 – (Need account # to Pay Online)

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.

2009 Individual Income Tax Return

New Feature: Return can now be submitted electronically thru our website

Line 1 Wages

Line 1 A W-2 Wages

Enter the total qualifying wages from all 2009 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 Year Resident Worksheet

Section B only required if you moved in or out of the city during 2009. (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 B, attach a detailed worksheet of your calculation or call our office for assistance.

Line 1 B 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 1 C 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 1 D 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. **(Do Not Include Retirement 1099-R or Unemployment 1099-G)**

Line 1 E Sub-Total Taxable Income

Line 1A minus 1B plus 1C plus 1D

Line 2 Other Taxable Income Profit / Loss (Section C 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 in which 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 2 A 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 2 B Net Operating (Loss) – Current Year Carry Forward

Complete Section C on the back of return and enter loss where instructed.

Line 2 C 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.

Part Year 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 B on back of return; See Line 1A Instructions.

Did You File A Return with This City for 2008? 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. Note: For Hamilton, West Milton & Phillipsburg it is mandatory that all residents file a city return even if retired and/or no Federal/State returns filed.

Line 2 D Sub-Total Other Taxable Income

Line 2A minus 2C

Line 3 Total Taxable Income

Line 1A plus 1C.

Line 4 Tax

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

Line 5 Credits

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

Section B only required if you moved in or out of the city during 2009. (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 5 A Tax Withheld for Resident City

Enter the total tax withheld by your employer(s) for your resident city (Box 19 of W-2).

Line 5 B 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 5 C Credit Carryover from 2008

Enter overpayment from 2008 tax return.

Line 5 D 2009 Estimated Tax Paid

Enter the total payments made to the 2009 Declaration of Estimated Tax.

Line 5 E Sub-Total Credits

Line 5A plus 5B plus 5C plus 5D

Line 6 2009 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, 2010 to avoid penalty and interest. If negative, see Line 7.

Line 7 If Line 6 is Negative, Your Tax Liability for 2009 is Overpaid, Choose:

Line 7 A Enter the amount of overpayment to be credited to your 2010 declaration of Estimated Tax. (Carry this amount to Line 13)

Line 7 B 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; the 90 days does not begin until all required (or requested) supporting documentation is received. Please allow us at least eight (8) weeks prior to calling about the status of your refund.

Full Size Instructions are available at:

www.hamilton-city.org/tax

Click on: **Tax Forms & Instructions** Then Click on: **Individual**

2010 Declaration of Estimated Income Tax

Declaration of Estimated Income Tax is mandatory for Hamilton and Butler County Annex taxpayers if your 2010 tax liability will be \$200.00 or more; for West Milton and Phillipsburg taxpayers if your 2010 tax liability will be \$150.00 or more; Eaton and New Miami residents if your 2010 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.

Statements are provided as a courtesy only.

Quarterly Payments are due as follows:

1st Quarter: To be Filed and Paid with 2009 Tax Return due April 15, 2010

2nd Quarter: July 31, 2010

3rd Quarter: October 31, 2010

4th Quarter: January 31, 2011

New Feature: Estimated Tax Lookup – new on our website

Line 8 Estimated Income Subject to Tax

Estimate your total Wages (Reference: Line 1 thru Line 3) you expect to earn in 2010.

Line 9 Tax

Line 8 times tax rate for the appropriate city.

Additional Information

Section A Additional Taxpayer Information (Back of Return)

Answer all questions by checking YES or NO.

Section D 2009 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 2009 final return must be accompanied by a copy of all your W-2(s) and all pertinent Federal Schedules or Forms (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.

Taxpayer Assistance Dates & Times

Village of Phillipsburg: Municipal Bldg

April 1 Thurs 2:00pm – 7:00pm

April 8 Thurs 2:00 pm – 7:00pm

City of Eaton: City Bldg

April 5 Mon 8:00am – 4:30pm

Village of West Milton: Municipal Bldg

April 6 Tues 9:00am – 1:00pm

April 7 Wed 4:00pm – 8:00pm

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

9075 Centre Pointe Cir

West Chester, OH 45069

513 263-3333

M-F 8:30am – 4:30pm

City of Hamilton Income Tax

Office Hours:

Mon-Fri 8:30am-5:00pm

Extended Hours:

Sat April 10, 2010 8:30am – 12:00noon

April 13, 14, 15, 2010 8:30am – 8:00pm

State and School Income Taxes

State www.tax.ohio.gov

School District www.state.oh.us/tax

Choose: Find Local Tax Information

Individuals: 1-800-282-1780

Businesses: 1-888-405-4039

Hearing impaired: 1-800-750-0750

Form request: 1-800-282-1782

City of Hamilton

Tax Forms & Instructions are Available at:

www.hamilton-city.org/tax

City Tax Assistance is Free and Available on

a First Come First Serve Basis

Other Ohio Cities

Tax Forms & Instructions are Available at:

www.state.oh.us/tax

Choose: Find Local Tax Information

Municipal Income Tax Rates are Available at:

www.columbusustax.net

Choose: Tax Municipalities