

Taxpayer Information

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

Taxpayer Name and Address
 Fill in this information. Please indicate filing status: Single-Head of Household, Married-Filing Joint or Married-Filing Separate.

Account Number - (Need account # to Pay Online)
 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 Year Filing
 New Residents: Fill in your move in date. Residents who have moved out: Fill in your move in date and your move out date. Your income and any municipal withholding should be pro-rated for the period lived in this municipality.

Did You File A Return with this City for 2013? 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, New Paris & Phillipsburg it is mandatory that all residents file a city return even if retired and/or no Federal/State returns filed.

2014 Individual Income Tax Return

Line 1 Wages
Line 1 A W-2 Wages
 Enter total qualifying wages from all 2014 W-2's. Qualifying W-2 Wages for municipal income tax is Box 5 Medicare Wages & Tips. If no wage is in Box 5, use the higher of: Box 1 plus any deferred compensation in Box 12 QR Box 18.

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 & is not a deductible city expense.

If the income for the 2106 expense is earned in your resident municipality, 100% credit of the 2106 is applicable. If the income is earned in another municipality, you must first file the 2106 with that municipality. You may then file the 2106 expense with your resident municipality but must limit the credit based on the difference between the tax rates of the resident municipality and work location municipality.

Line 1 C Gambling Winnings
 For Hamilton and New Paris 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 1099-MISC and/or other income 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)
 For Residents, include profit or loss of all Schedule C, Schedule E and Schedule F. Include Schedule K-1 only if the partnership does not file with a municipality as its own entity. For Non-Residents, include the above listed Schedules that are located in or work is performed inside the limits of this municipality.

If the schedule income is earned in this municipality, 100% of the income is taxable. If you are a resident, and you have schedule income taxable to another municipality, you must first file a return profit or (loss) with the municipality in which the income is earned. You must then file a return with your resident municipality, include 100% of the schedule income. Be sure to take credit for the tax paid to the other municipality on Line 5B (credit may be limited, include a copy of the other municipality return with this return).

Line 2 A Profit or (Loss) (ATTACH SCHEDULES)
 Complete Section C on the back of return and enter profit or loss where instructed.

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

Line 2 C Prior Year (Loss) Applicable to Current Year Profit
 Enter the loss carried from previous year(s) income tax returns against current year profit. Loss can be carried three (3) years for Hamilton, New Paris 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 New Miami or the portion of W-2 Wages that tax is due on to New Miami. Hamilton, New Paris and Butler County Annex limit the prior year loss carry forward up to the amount of profit Line 2A.

Line 2 D 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 municipality.

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

Line 5 B Tax Withheld for Another City
 Enter tax withheld by your employer(s) for other municipalities (Box 19 of W-2). For Hamilton and New Miami residents, credit of tax withheld to other municipalities must be limited up to your resident municipality's income tax rate per each W-2 for local wages withheld on. For Phillipsburg, credit of tax withheld to other municipalities must be limited up to 1% per each W-2 for local wages withheld on. For New Paris, credit of tax withheld to other municipalities must be limited up to .5% per each W-2 for local wages withheld on. If Box 19 is marked "Various" or "All Cities", a breakdown of tax withheld to each municipality must be submitted (provided by your employer). School District & County tax are not allowed as a credit on a municipal income tax return, except New Paris allows credit for county tax. Credit is not allowed for tax withheld or paid to another municipality if that tax is being refunded.

Line 5 C Credit Carryover from 2013
 Enter overpayment from 2013 tax return.

Line 5 D 2014 Estimated Tax Paid
 Enter the total payments made to the 2014 Declaration of Estimated Tax.

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

Line 6 2014 Net Tax Due
 Line 4 minus 5E
 If positive and the sum is \$1.00 or greater (for New Paris if \$5.00 or greater), this is your outstanding tax balance. **Full payment must be received on or before April 15, 2015 to avoid penalty and interest.** If negative, see Line 7.

Line 7 If Line 6 is Negative, Your Tax Liability for 2014 is Overpaid, Choose:

Line 7 A Enter the amount of overpayment to be credited to your 2015 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 \$1.00 (for New Paris if less than \$5.00), 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.**

2015 Declaration of Estimated Income Tax

Declaration of Estimated Income Tax is mandatory for Hamilton, New Paris and Butler County Annex taxpayers if your 2015 tax liability will be \$200.00 or more; for Phillipsburg taxpayers if your 2015 tax liability will be \$150.00 or more; New Miami residents if your 2015 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, New Paris and Phillipsburg (70% for New Miami) 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 2014 Tax Return due April 15, 2015
 2nd Quarter: July 31, 2015
 3rd Quarter: October 31, 2015
 4th Quarter: January 31, 2016

Estimate Lookup can be accessed on our website under Tax Forms and Instructions, Individual.

Line 8 Estimated Income Subject to Tax
 Estimate total Wages (Reference: Line 1 thru Line 3) you expect to earn in 2015.

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

Line 10 Credits
Line 10 A Tax Withheld for Resident Municipality
 Enter the total tax to be withheld by your employer(s) for your resident city.

Line 10 B Tax Withheld for Other Municipality
 Enter tax to be withheld by your employer(s) for other municipalities. For Hamilton and New Miami, credit of tax withheld to other municipalities must be limited up to your resident municipality's income tax rate. For Phillipsburg, credit of tax withheld to other municipalities must be limited up to 1%. For New Paris, credit of tax withheld to other municipalities must be limited up to .5%.

Line 10 C Sub-Total Credits
 Line 10A plus 10B

Line 11 Balance of Tax Declared for 2015
 Line 9 minus 10C

Line 12 Quarterly Estimate Payment Amount
 Line 11 divided by 4

Line 13 Credit Carryover from 2014
 Enter amount from Line 7A.

Line 14 Net 1st Quarter Estimate Payment
 Line 12 minus 13

Line 15 Total Amount Due On or Before April 15, 2015
 Line 6 plus 14

Additional Information

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

Section D 2014 Short Form (Back of Return)
 Optional for Taxpayers with No W-2 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
 Your 2014 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.). **If your 2014 final return is filed electronically, copies of the supporting documentation must be available at our office's request.**

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 contact our office.

Taxpayer Assistance Dates & Times

Village of Phillipsburg: Municipal Bldg
Thurs March 26 3:00pm – 6:30pm

Village of New Paris: Municipal Bldg
Thurs March 26 2:30pm – 6:30pm

City of Hamilton Income Tax

www.hamilton-city.org/tax

Office Hours:
Mon–Fri 8:30am-5:00pm

Extended Hours:
Sat April 11, 2015 8:30am – 12:00noon
April 13, 14, 15, 2015 8:00am – 7:30pm

City of Hamilton
www.hamilton-city.org/tax

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

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

State and School Income Taxes

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

Other Ohio Municipalities

Municipal Income Tax Rates are Available at:
 www.columbustax.net
 Choose: Tax Municipalities