

City of Hamilton Income Tax Division
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2007 City Business Income Tax Return

Use A Separate Form for Each City

Calendar Year Taxpayers Return and Payment Due On or Before April 15, 2008.
 Fiscal and Partial Years, Due Within Three and One Half (3½) Months of End of the Period.

- Hamilton 2.00 %
- Eaton 1.50 %
- Phillipsburg 1.50 %
- West Milton 1.50 %
- New Miami 1.75 %
- BC Annex 2.00 %
- JEDD I 2.00 %
- JEDD II 2.00 %

Other Taxable Year Period: Beginning _____ 20__ Ending _____ 20__

Taxpayer Name and Address: _____ _____ _____	Account #: _____	<input type="checkbox"/> Yes <input type="checkbox"/> No Did You File a Return for 2006? <input type="checkbox"/> Yes <input type="checkbox"/> No May Our Office Discuss this Return with the Preparer?
Filing Status: <input type="checkbox"/> C-Corporation <input type="checkbox"/> S-Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Fiduciary (Trusts and Estates)	Part Time Liability - If Liable for Only Part of Year, Give Dates: From: _____ To: _____ Provide Reason: _____	
Federal ID#: _____ - _____		
<input type="checkbox"/> Check Here if Account Should Be Inactivated. Provide Reason: _____		

2007 City Business Income Tax Return

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

			For Office Use Only
1. Adjusted Federal Taxable Income (Attach Copy of Federal Return) Form _____ Line _____	\$ _____		\$ _____
2. Adjustments (Total from Schedule X on Back of Form)	\$ _____		\$ _____
3. A. Adjusted Net Income (Line 1 Plus or Minus Line 2)	\$ _____		\$ _____
B. Amount of 3A Apportioned (_____ % From Schedule Y Step 5)	\$ _____		\$ _____
C. Less Allocable Loss Per Previous Income Tax Return (Submit Schedule) (See Instructions)	\$ _____		\$ _____
4. Amount Subject to _____ Municipal Income Tax (Line 3A or 3B Less Line 3C)	\$ _____		\$ _____
5. Tax (Multiply Line 4 Times _____ %)	\$ _____		\$ _____
6. 2007 Estimated Tax Paid This Municipality Including Previous Year Overpayment	\$ _____		\$ _____
7. 2007 Net Tax Due (Line 5 Minus Line 6)	\$ _____		\$ _____
For Office Use Only _____ + _____ + _____ = _____ Penalty & Interest Late Filing Fee Failure To Pay Estimate			\$ _____
8. If Line 7 is Negative, Your Tax Liability for 2007 is Overpaid, Choose:			
A. Credit Carryover to 2008 Estimate (Carry to Line 11)	\$ _____		\$ _____
B. Refund	\$ _____		\$ _____

2008 Declaration of Estimated Income Tax

9. Estimated Income Subject To Tax	\$ _____		\$ _____
10. Tax (Multiply Line 9 Times _____ %)	\$ _____		\$ _____
11. Credit Carryover to 2008 Estimate (Carried From Line 8A)	\$ _____		\$ _____
12. Balance of Tax Declared for 2008 (Line 10 Minus Line 11)	\$ _____		\$ _____
13. Amount Paid With This Return (Not Less Than 25% Of Line 10 Minus Credits From 11)	\$ _____		\$ _____
14. TOTAL AMOUNT DUE (TOTAL OF LINE 7 & 13)Make Check Payable To: City of Hamilton	\$ _____		\$ _____

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

Unless Accompanied By Copies of All Appropriate Federal Schedules and By Payment of the Total Amount Due This Form is Not a Legal Final Return.

Filed Returns are Subject to Review, which May Result in the Issuance of:

- A Billing Letter Detailing Additional Tax & Assessments Due
- A Letter Requesting Additional Information

Extension Policy: A copy of the federal extension must be submitted to the City of Hamilton Income Tax Division by the original due date of the return. Only Those Extension Requests Received in Duplicate With A Self-Addressed, Postpaid Envelope Will Have A Copy Returned After Being Appropriately Marked.

Signature of Person Preparing if Other Than Taxpayer	Date
_____	_____
Print Name of Person Preparing if Other Than Taxpayer	Date
_____	_____
Daytime Phone # _____	Fax _____
_____	_____
Email _____	

Signature of Taxpayer or Agent	Date
_____	_____
Print Name of Taxpayer or Agent	Date
_____	_____
Daytime Phone # _____	Fax _____
_____	_____
Email _____	

I Certify That I Have Examined This Return (Including Accompanying Schedules And Statements) And To The Best Of My Knowledge And Belief It Is True, Correct And Complete. If Prepared By A Person Other Than Taxpayer, The Declaration Is Based On All Information Of Which Preparer Has Any Knowledge.

**Schedule X
Reconciliation With Federal Income Tax Return As Required By ORC Section 718.01**

Items Not Deductible	Add	Items Not Taxable	Deduct
A. Capital / Ordinary Losses			
B. Taxes On or Measured By Net Income			
C. Guaranteed Payments to Partners, Retired Partners, Members or Other Owners			
D. Expenses Attributable to Non-Taxable Income (5% of Line I)		H. Capital Gains (Excluding Ordinary Gains)	
E. Real Estate Investment Trust Distributions		I. Intangible Income (Interest, Dividends, Royalties)	
F. Other		J. Other Income Exempt (Explain Below)	
G. Total Additions (Sum Lines A through F)	\$	K. Total Deductions (Sum Lines H through J)	\$
Total (Combine Lines G and K. Enter Net on Line 2 Page 1)			\$

**Schedule Y
Business Apportionment Formula**

	A. Located Everywhere	B. Located In This City	C. Percentage (B ÷ A)	TOTAL
Step 1	Original Cost of Real & Tangible Personal Property			
	Gross Annual Rentals Paid Multiplied By 8			
	Total Step 1		%	
Step 2	Gross Receipts from Sales Made and/or Work or Services Performed			
	Total Step 2		%	
Step 3	Wages, Salaries & Other Compensation Paid (See Schedule Z)			
Step 4	Total Percentage			%
Step 5	Average Percentage	Divide Total Percentages By Number of Percentages Used. Carry % to Line 3B, Page 1		%

**Schedule Z
Reconciliation to Withholding Tax Reconciliation**

A. Total Wages Allocated to This City (From Federal Return or Schedule Y).....\$ _____

B. Total Wages Shown On Withholding Tax Reconciliation.....\$ _____

C. If Lines A and B Do Not Match, Provide a Detailed Explanation or a Billing Letter Will Be Sent For Any Difference:

Additional Required Information

Has Your Federal Tax Liability for any Prior Year Been Changed as a Result of an Examination By the Internal Revenue Service?
 No Yes, List Year(s) _____ Has An Amended Return Been Filed With this City? No Yes

Do You Have Employees Working In The City?
 No Yes, Copies Of Employee W-2 Forms Must Be Submitted By February 28th.

Do You Use Subcontract Labor To Perform Work In This City?
 No Yes, Copies Of 1099's Must Be Submitted By February 28th.

Are Any Employees Leased In The Year Covered By This Return?
 No Yes, Provide Name, Address And Federal ID Number Of The Leasing Company:
 Name _____
 Address _____
 City, State, Zip _____
 Federal ID Number _____