

Instructions

2008 Business Income Tax Return

2009 Declaration of Estimated Income Tax

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 %

General Information

Who Must File All corporations, partnerships, trusts, estates or other entities conducting business in, performing services in, or deriving income (or loss) from activities within the city limits.

Filing Due Dates For calendar year tax filers, a Final Return for the year 2008 and when required a Declaration of Estimated Tax for the year 2009 must be filed on or before April 15, 2009. Fiscal and partial year tax filers must file a Final Return within three and one half (3½) months of the end of the period. All tax returns postmarked after their due date will be considered late and subject to assessments.

Supporting Documents In all cases the 2008 final return should be accompanied by a copy of the federal return and all pertinent federal schedules that relate to the municipal return. This is required to reconcile the return with that of the Federal Return thereby fulfilling your filing obligation.

Extensions To be accepted, a valid federal extension must be filed or e-mailed prior to the due date of the return (for 2008 calendar year filers, due date is 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 of such return. 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. The granting of 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.

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 the complete Taxpayer Name and Mailing Address. Please indicate and provide physical address if different.

Federal ID# Fill in your Federal ID#.

Account # Fill in if you know your account #, if not leave blank. If you are a new taxpayer, you will need to complete a Business 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.

Filing Status Indicate the type of business entity.

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

Part Time Liability New Taxpayers: Fill in your start date. Taxpayers no longer doing business in this city: Fill in your start date and your end date. Provide reason such as work is seasonal, only did one job in city leave account open, etc. If you want account closed, complete next line.

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 additional information.

2008 City Business Income Tax Return

Line 1. Enter the Adjusted Federal Taxable Income (AFTI). As defined by Ohio Revised Code (ORC) 718.01 AFTI means a C corporation's federal taxable income before net operating losses and special deductions. Other business entities must compute the AFTI as if they were a C corporation. Generally this is Line 18 Schedule K Income (Loss) of the Form 1120S for Subchapter S Corporations, Line 1 page 4 of the Form 1065 Analysis of Net Income (Loss) for Partnerships and Limited Liability Companies, or Line 28 for 1120 C-Corp.

Line 2. Enter the total adjustments from Schedule X.

Line 3A. Line 1 plus or minus Line 2.

Line 3B. If 100% is allocated to the city, go to Line 3C. If not, complete Schedule Y and enter the average percentage (Step 5) into the parentheses portion of Line 3B. Multiply the percentage by Line 3A and enter the total on this line. The Business Apportionment Formula, Schedule Y, is used to compute the portion of net profits allocable to the Municipality by partnerships, corporations, trusts, associations, etc., and nonresidents when business is conducted both inside and outside of more than one municipality.

Line 3C. Enter the allocable losses per previous income tax returns. Hamilton and Butler County Annex allocable loss carry forward allowed is three (3) years. J.E.D.D., J.E.D.D. II, and New Miami's allocable loss carry forward period is five (5) years. For Eaton, Phillipsburg and West Milton taxpayers, enter \$0 since allocable loss carry forward is zero (0) years.

Line 4. Line 3A or Line 3B (whichever is applicable) minus Line 3C.

Line 5. Multiplying Line 4 by the appropriate tax rate for the city. If line 4 is \$0 or less enter \$0.

Line 6. Enter 2008 estimated tax payments paid to this municipality plus any previous year overpayments.

Line 7. Line 5 minus Line 6. If positive and sum is \$1.00 or greater, full payment must be received before the due date to avoid penalty and interest. If sum is negative see Line 8.

Choose:

Line 8A. Enter amount of overpayment to be credited to 2009 Declaration of Estimated Income Tax (Carry amount to Line 11). If less than 1.00, no credit will be given.

Line 8B. Enter amount of overpayment to be refunded by check. If overpayment is less than one dollar (\$1.00), no refund will be given.

City of Hamilton Income Tax Division
345 High St., Ste. 310 Hamilton, OH 45011-2859
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 Business Income Tax Return

2009 Declaration of Estimated Income Tax

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 %

2009 Declaration of Estimated Income Tax

All businesses whose tax liability will be \$200.00 or more (\$150.00 for West Milton and Phillipsburg) are required to file a Declaration of Estimated Income Tax within three and one-half (3-1/2) months of the beginning of the taxable year or period. To avoid being penalized a taxpayer must have 100% of the previous year's tax liability paid in (Line 5) **OR** 90% (for Hamilton, Phillipsburg, West Milton, J.E.D.D., J.E.D.D. II, and Butler County Annex) or 70% (for Eaton, and New Miami) of the current year's tax liability completely paid in by the last estimated tax due date. **To view details and requirements or to print the declaration: from our website click on "Tax Forms & Instructions", "Instructions & Form for Declaration of Estimated Income Tax".**

Note: We do not bill for the first quarter which is due 4/15/09 or within 3-1/2 months after your tax period begins. Once you file the Declaration of Estimated Income Tax form, our office will send a quarterly bill as a reminder to remit your second, third, and fourth quarter tax payment.

Line 9. Enter your estimate of the income subject to tax which you expect to receive in 2009.

Line 10. Multiplying Line 9 by the appropriate tax rate for the city.

Line 11. List any allowable credits which can be applied from your 2008 tax return (Line 8A).

Line 12. Line 10 minus Line 11. This is your estimated tax for the year.

Line 13. 25% of Line 10 minus Line 11. Any credit carryovers will be deducted from the most current payment due.

Line 14. Enter the total of Line 7 plus Line 13.

Signature The tax return must be signed and dated. Please provide the daytime phone numbers for the taxpayer and tax preparer. The return, unless signed, dated, and accompanied by a payment of the balance due 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.

Additional Information

Pay Your Tax Bill On-Line Click on Login and follow the prompts to make your payment using Visa, MasterCard or EZ Pay Check payments. If you pay your final return and/or your quarterly declaration of estimated tax bill online, the return and declaration form must still be mailed to the tax office for processing on or before April 15, 2009 to avoid assessments.

Items to Confirm Before Submitting Return

- Credit for estimate payments and credit carryovers are often incorrect. You can confirm payments/carryovers from our website by clicking on "Manage Account Online".
- Wages reported on business return (sometimes schedule Y) or Schedule C do not match wages reported on Withholding Reconciliation. If the wages do not match, be sure to provide an explanation on the back of the business return or our office will bill you for the difference (Schedule Z on back of tax return)
- Verify that 1099's for any subcontract labor are submitted by March 2nd.
- Make sure contact name, preparer name, & direct phone numbers are filled out and clearly legible. Audit questions can be answered by a quick telephone call. If not, our office will bill for any discrepancies.
- All supporting documentation (such as federal return) has been attached to the city return.

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 45011-2859
(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

IRS Tax Forms and Instructions

www.irs.gov
Telephone: 1-800-829-1040
Form Request: 1-800-829-3676
(1-800-TAX-FORM)

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

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