

City of Hamilton Income Tax Division
345 HIGH ST FL 3 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

2013 Business Income Tax Return

2014 Declaration of Estimated Income Tax

Hamilton	2.00 %
Eaton	1.50 %
Phillipsburg	1.50 %
New Miami	1.75 %
BC Annex	2.00 %
JEDD I	2.00 %
JEDD II	2.00 %
New Paris	1.00 %

If you are a new taxpayer, please submit a Business Questionnaire available on our website under Tax Forms & Instructions, Business. Once completed, you will receive a letter with your account number and filing requirements.

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 2013 and when required a Declaration of Estimated Tax for the year 2014 must be filed on or before April 15, 2014. Fiscal and partial year tax filers must file a Final Return on or before the fifteenth day of the fourth month after the close of the fiscal year. All tax returns postmarked after their due date will be considered late and subject to assessments.

Supporting Documents Copies of the federal return and all pertinent federal schedules that relate to the municipal return must be attached.

Extensions To be accepted, a valid federal extension must be filed or e-mailed prior to the due date of the return (for 2013 calendar year filers, due date is April 15, 2014) 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 your account #. You may contact our office if you do not know your account #.

Filing Status Indicate the type of business entity.

Did You File A Return for 2012? May Our Office Discuss this Return with the Preparer? Answer by checking Yes or No.

Part Year Taxpayers New Taxpayers: Fill in your start date. Taxpayers no longer doing business in the city: Fill in your start date and your end date. Provide a reason such as work is seasonal or only did one job in the city. If you want the account to be closed please complete next line.

Check Here If Account Should Be Inactivated. Provide Reason: Be specific; we can only close the account if we receive a detailed valid reason.

2013 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, or Line 28 of Form 1120. Other business entities must compute the AFTI as if they were a C corporation. For Subchapter S Corporations, Form 1120S, generally Line 18 of Schedule K. For Partnerships and Limited Liability Companies, Form 1065, Analysis of Net Income (Loss) of Schedule K, Line 1 of Page 5.

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, New Paris 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 and Phillipsburg taxpayers there is no allocable loss carry forward.

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

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

Line 6. Enter 2013 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, (for New Paris \$5.00 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 2014 Declaration of Estimated Income Tax (Carry amount to Line 11). If less than \$1.00 (for New Paris if less than \$5.00), no credit will be given.

Line 8B. Enter 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 will be given.

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JEDD I 2.00 %
JEDD II 2.00 %
New Paris 1.00 %

2014 Declaration of Estimated Income Tax

All businesses whose tax liability will be \$200.00 or more (\$150.00 for Phillipsburg) are required to file a Declaration of Estimated Income Tax on or before the fifteenth day of the fourth month of the fiscal year. 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, New Paris, 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. Declaration of Estimated Income Tax Form is available on our website under Tax Forms & Instructions, Business.

Note: We do not bill for the first quarter. 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 2014.

Line 10. Multiply Line 9 by the appropriate tax rate for the city. This is your estimated tax for the year.

Line 11. List any allowable credits which can be applied from your 2013 tax return (Line 8A).

Line 12. Line 10 minus Line 11. This is the balance of the estimate you need to pay for 2014.

Line 13. 25% of Line 10 minus Line 11.

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

Additional Information

Signature The tax return must be signed and dated. Please provide detailed contact information. Please note: Billing statements and other correspondence will be sent to taxpayers via email once an email address has been provided to our office.

Pay Your Tax Bill On-Line select: Manage My Account, Business. Follow the prompts to make your payment using Visa, MasterCard or EZ Pay Check payments.

CONFIRM ALL ITEMS BELOW ARE COMPLETED BEFORE SUBMITTING THE BUSINESS RETURN(S)

- Copies of the Federal Return and all pertinent federal schedules or forms that relate to the municipal return must be attached to the return.
- It is important that you provide a contact name and phone number to help us resolve questions and/or discrepancies.
- Wages reported on business return(s) should match wages reported on the Withholding Reconciliation. If the wages do not match, provide an explanation on the back of the business return(s) or you may be billed for any differences.
- Copies of 1099-MISC(s) issued to any subcontractors working in our entity are due by **February 28, 2014**.
- If you pay your final return balance and/or quarterly estimated tax bill online or separately from the return, the return and declaration forms must still be submitted to our office for processing by the due date to avoid assessments.

Disclaimer

The return, unless signed, dated, and accompanied by a payment of the balance due does not constitute a legal final return.

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 ST FL 3 STE 310
HAMILTON OH 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 12, 2014 8:30 a.m. – 12:00 noon
April 11, 14, 15, 2014 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.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.ohio.gov
Municipal Income Tax Rates are Available at
www.columbusntax.net