

City of Hamilton Income Tax Division
 345 HIGH ST FL 3 STE 310 HAMILTON OH 45011
 Phone: 513 785-7400 Email: citytax@ci.hamilton.oh.us
 Toll Free: 1- 800 854-1684 Website: www.hamilton-city.org/tax
 Fax: 513 785-7401

Instructions

2013 Individual City Income Tax Return
 2014 Declaration of Estimated Income Tax

*Hamilton 2.00 %
 *New Miami 1.75 %
 Eaton 1.50 %

*Phillipsburg 1.50 %
 *New Paris 1.00 %
 BC Annex 2.00 %
 *Filing Required Even if No Taxable Income

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. Please indicate filing status: Single-Head of Household, Married-Filing Joint or Married-Filing Separate.

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.

2013 Individual Income Tax Return

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

Line 1 Wages
Line 1A W-2 Wages
 Enter the total qualifying wages from all 2013 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 Filing Worksheet
 Section B (On Back of Return) only required if you moved in or out of the city during 2013. Read above explanation of Line 1A. Complete Section B following the directions on the worksheet. Our office can prepare the return for you at no charge, **you must at least fill in Columns A, B and C**. A 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 1B 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 resident city, 100% credit of the 2106 is applicable. If the income is not earned in resident city, you must first file the 2106 where you worked, with the city the income is earned in. 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 1C 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 1D 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 1E 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 2A 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 2B Net Operating (Loss) to Carry Forward
 Complete Section C on the back of return and enter loss where instructed.

Line 2C 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 resident city or the portion of W-2 Wages that tax is due on to the resident city. **Hamilton, New Paris and Butler County Annex** limit the prior year loss carry forward up to the amount of profit Line 2A.

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. Complete Section B on back of return; See Line 1A Instructions.

Did You File A Return with this City for 2012? 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.

Line 2D 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 city.

Line 5 Credits
Section B – Part Year Filing W-2 Wages & Withholding Credit
 Section B (On Back of Return) only required if you moved in or out of the city during 2013. 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 5A Tax Withheld for Resident City
 Enter the tax withheld by your employer(s) for your resident city (Box 19 of W-2).

Line 5B 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 W-2 for local wages withheld on. Phillipsburg limits other cities credit of tax withheld up to 1% per each W-2 for local wages withheld on. New Paris limits other cities credit of tax withheld 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 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 and New Paris allows credit for county tax. Credit is not allowed for tax withheld or paid to another city if that tax is being refunded.

Line 5C Credit Carryover from 2012
 Enter overpayment from 2012 tax return.

Line 5D 2013 Estimated Tax Paid
 Enter the total payments made to the 2013 Declaration of Estimated Tax.

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

Line 6 2013 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, 2014 to avoid penalty and interest.** If negative, see Line 7.

Line 7 If Line 6 is Negative, Your Tax Liability for 2013 is Overpaid, Choose:
Line 7A Enter the amount of overpayment to be credited to your 2014 declaration of Estimated Tax. (Carry this amount to Line 13)
Line 7B 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.**

2014 Declaration of Estimated Income Tax

Declaration of Estimated Income Tax is mandatory for Hamilton, New Paris and Butler County Annex taxpayers if your 2014 tax liability will be \$200.00 or more; for Phillipsburg taxpayers if your 2014 tax liability will be \$150.00 or more; Eaton and New Miami residents if your 2014 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 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 2013 Tax Return due April 15, 2014
 2nd Quarter: July 31, 2014
 3rd Quarter: October 31, 2014
 4th Quarter: January 31, 2015

New Feature: Estimated Tax Lookup – new on our website

Line 8 Estimated Income Subject to Tax
 Estimate total wages (Reference: Line 1 thru Line 3) you expect to earn in 2014.

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 2013 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 2013 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 2013 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
 March 27 Thurs 2:00pm – 7:00pm
 April 3 Thurs 2:00 pm – 7:00pm

City of Eaton: City Bldg
 March 31 Mon 8:00am – 4:30pm

Village of New Paris: Municipal Bldg
 April 1 Tues 3:00pm – 7:00pm

City of Hamilton Income Tax

Office Hours:
 Mon–Fri 8:30am–5:00pm

Extended Hours:
 Sat April 12, 2014 8:30am – 12:00noon
 April 11, 14, 15, 2014 8:30am – 8:00pm

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 Cities

Tax Forms & Instructions are Available at:
www.ohio.gov
 Choose: Find Local Tax Information

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