

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

Instructions

2016 Individual Municipal Income Tax Return
 2017 Declaration of Estimated Income Tax

*Hamilton.....2.00 %
 New Miami.....1.75 %
 BC Annex.....2.00 %

*Phillipsburg.....1.50 %
 *New Paris.....1.00 %
 *Filing Required Even if No Taxable Income

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 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.

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 2015? 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.

2016 Individual Income Tax Return

Line 1 Wages

Line 1A W-2 Wages

Enter total qualifying wages from all 2016 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 OR Box 18.

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 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 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)

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 2A Profit or (Loss) (ATTACH SCHEDULES)

Complete Section C on the back of return and enter profit or loss where instructed.

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 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 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 municipality.

Line 5 Credits

Line 5A Tax Withheld for Resident City

Enter tax withheld by your employer(s) for resident municipality (Box 19 of W-2).

Line 5B 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 5C Credit Carryover from 2015

Enter overpayment from 2015 tax return.

Line 5D 2016 Estimated Tax Paid

Enter the total payments made to the 2016 Declaration of Estimated Tax.

Line 5E Sub-Total Credits

Line 5A plus 5B plus 5C plus 5D

Line 6 2016 Net Tax Due

Line 4 minus 5E

If positive and the sum is \$10.01 or greater, this is your tax balance due.

Amounts \$10.00 or less will not be collected, credited or refunded.

Full payment must be received on or before April 18, 2017 to avoid penalty and interest. If negative, see Line 7.

Line 7 If Line 6 is Negative, Your Tax Liability for 2016 is Overpaid.

If the overpayment is \$10.01 or greater, choose:

Line 7A Enter the amount of overpayment to be credited to your 2017 declaration of Estimated Tax. (Carry this amount to Line 13)

Line 7B Enter the amount of overpayment to be refunded by check.

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.

*** Per Ohio Revised code 718.27 Penalties for Late Filing and/or

Late Payment have changed effective 01-01-2016:

Late Filing Penalty will be imposed for failure to timely file a return (regardless of liability shown) at the rate of \$25.00 per month or fraction thereof, not to exceed \$150.00.

Penalty will be imposed on all tax remaining unpaid after becoming due. The penalty rate is 15% of the amount not timely paid.

Interest will be imposed on all tax remaining unpaid after becoming due. The rate is adjusted annually based on the federal short-term rate + 5%.

2017 Declaration of Estimated Income Tax

*** PER Ohio Revised Code 718.08 ESTIMATE REQUIREMENTS AND PAYMENT SCHEDULE CHANGED EFFECTIVE 01-01-2016.

Declaration of Estimated Income Tax is mandatory if your 2017 tax liability will be \$200.00 or more. A taxpayer must pay 90% of the current year's tax liability completely by the last estimated tax due date to avoid being penalized. To meet the 90% requirement, 22.5% of your Total Declaration of Estimated Tax is due each quarter.

Statements are provided as a courtesy only.

2017 Declaration of Estimated Income Tax Payment Schedule:

April 18, 2017..... 22.5% of the 2017 Estimated Income Tax is Due

June 15, 2017..... 45.0% of the 2017 Estimated Income Tax is Due

September 15, 2017..... 67.5% of the 2017 Estimated Income Tax is Due

December 15, 2017..... 90.0% of the 2017 Estimated Income Tax is Due

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 2017.

Line 9 Tax

Line 8 times tax rate for the appropriate municipality.

Additional Information

Section A Additional Taxpayer Information (Back of Return)

Answer all questions by checking YES or NO.

Section D 2016 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 2016 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 2016 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.

City of Hamilton Income Tax

www.hamilton-city.org/tax

Phone: 513 785-7400
 Toll Free: 800 854-1684
 Fax: 513 785-7401

City of Hamilton Income Tax

345 High St, Ste 310
 Hamilton, OH 45013

Office Hours:
 Mon-Fri 8:30am-5:00pm

Extended Hours:
 April 17 & 18, 2016 8:00am – 7:00pm

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

550 Main St
 Cincinnati, OH 45202
 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.columbusustax.net
 Choose: Tax Municipalities