

Instructions

2019 Business Income Tax Return

2020 Declaration of Estimated Income Tax

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 municipality limits.

Filing Due Dates For calendar year tax filers, a Final Return for the year 2019 and when required a Declaration of Estimated Tax for the year 2020 must be filed on or before April 15, 2020. 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 Hamilton return must be attached.

Extensions To be accepted, a valid federal extension or form 7004-H must be included with your final return. 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. The granting of an extension for filing the municipal income tax return does not extend the last date for paying the tax without penalty and interest.

Taxpayer Information

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 2018? 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 Hamilton: Fill in your start date and your end date. Provide a reason such as work is seasonal or only did one job in the municipality. 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.

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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 Hamilton, 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. For Hamilton: Loss from tax year 2016 can be carried forward up to three (3) years (available through tax year 2019). Effective tax year 2017 forward, Loss can be carried forward up to five (5) years.

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 municipality. If line 4 is \$0 or less enter \$0.

Line 6. Enter 2019 estimated tax payments paid to this municipality plus any previous year overpayments.

Line 7. Line 5 minus Line 6. Amounts of \$10.00 or less will not be collected, credited or refunded.

If positive and sum is \$10.01 or greater, full payment must be received before the due date to avoid penalty and interest.

If sum is negative \$10.01 or greater see Line 8.

Choose:

Line 8A. Enter amount of overpayment to be credited to 2020 Declaration of Estimated Income Tax (Carry amount to Line 11).

Line 8B. Enter amount of overpayment to be refunded by check.

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All businesses whose tax liability will be \$200.00 or more 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 90% of the current year's tax liability completely paid in by the last estimated tax due date.

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 2020.

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

Line 11. List any allowable credits which can be applied from your 2019 tax return (Line 8A).

Line 12. Line 10 minus Line 11. This is the balance of the estimate you need to pay for 2020.

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, 2020**.
- 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.

CCA Division of Income Tax

<http://ccatax.ci.cleveland.oh.us/>

Cleveland Office Customer Service
1-800-223-6317

Hamilton Office

345 High St Ste 310
Hamilton OH 45011
513 785-7400

Hours: Mon-Fri 8:30a – 4:00p

City of Hamilton Finance Department

345 High St, 730
Hamilton, OH 45011

Finance 513 785-7170

Contact Crystal McKinney 513 785-7210

Hours: Mon–Fri 9:00a-4:30p

CCA Income Tax forms available at:
<http://ccatax.ci.cleveland.oh.us>

CCA will also accept
City of Hamilton's Individual
Income Tax forms 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)

Local IRS Office

550 Main St
Cincinnati, OH 45202
513 263-3333
M-F 8:30a – 4:30p

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.columbus-tax.net