



2019 City of Hamilton Business Income Tax Return

Remit Return and Payment to:
CCA – Division of Taxation
205 W Saint Clair Ave
Cleveland OH 44113-1503
1 800-223-6317
ccatax.ci.cleveland.oh.us

Calendar Year Taxpayers Return and Payment due on or before **April 15, 2020**.
Fiscal and Partial Year Taxpayers, Return and Payment due on or before the
fifteenth day of the fourth month after the close of the year.

You may contact City of Hamilton
Finance Department with Questions.
Crystal McKinney 513-785-7210
crystal.mckinney@hamilton-oh.gov

Other Taxable Year Period: Beginning _____ 20__ Ending _____ 20__

| | | |
|--|---|---|
| Taxpayer Name and Address: Federal ID#: _____ - _____ | Account #: Filing Status: <input type="checkbox"/> C-Corporation <input type="checkbox"/> S-Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Fiduciary (Trusts and Estates) | <input type="checkbox"/> Yes <input type="checkbox"/> No Did You File a Return for 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No May Our Office Discuss this Return with the Preparer? Part Time Liability - If Liable for Only Part of Year, Give Dates: From: _____ To: _____ Provide Reason: <input type="checkbox"/> Check Here if Account Should Be Inactivated. Provide Reason: |
|--|---|---|

2019 Business Income Tax Return

For Explanation and Requirements of Tax Return and Declaration See Instructions (Separate Document)

| | | For Office Use Only |
|--|-------------------|---------------------|
| 1. Adjusted Federal Taxable Income (Attach Copy of Federal Return) from Form _____ Line _____ | \$ _____ 1 | \$ _____ |
| 2. Adjustments (Total from Schedule X) | \$ _____ 2 | \$ _____ |
| 3. A. Adjusted Net Income (Line 1 Plus or Minus Line 2) | \$ _____ 3A | \$ _____ |
| B. Amount of 3A Apportioned (_____ % From Schedule Y Step 5) | \$ _____ 3B | \$ _____ |
| C. Less Allocable Loss Per Previous Income Tax Return (Submit Schedule) (See Instructions) | \$ _____ 3C | \$ _____ |
| 4. Amount Subject to Hamilton Municipal Income Tax (Line 3A or 3B Less Line 3C) | \$ _____ 4 | \$ _____ |
| 5. Tax (Multiply Line 4 Times 2%) | \$ _____ 5 | \$ _____ |
| 6. 2019 Estimated Tax Paid to Hamilton Including Previous Year Overpayment | \$ _____ 6 | \$ _____ |
| 7. 2019 Net Tax Due (Line 5 Minus Line 6) | \$ _____ 7 | \$ _____ |
| For Office Use Only | | \$ _____ |
| _____ + _____ + _____ = _____ <small>Penalty & Interest Late Filing Fee Failure To Pay Estimate</small> | | \$ _____ |
| 8. If Line 7 is Negative, Your Tax Liability for 2019 Is Overpaid. Amounts \$10.00 or less will not be collected, credited or refunded. If overpayment is \$10.01 or greater, choose: | | |
| A. Credit Carryover to 2020 Estimate (Carry to Line 11) | \$ _____ 8A | \$ _____ |
| B. Refund | \$ _____ 8B | \$ _____ |

2020 Declaration of Estimated Income Tax

| | | |
|--|--------------------|-----------------|
| 9. Estimated Income Subject To Tax | \$ _____ 9 | \$ _____ |
| 10. Tax (Multiply Line 9 Times 2%) | \$ _____ 10 | \$ _____ |
| 11. Credit Carryover from 2019 (Carried From Line 8A) | \$ _____ 11 | \$ _____ |
| 12. Balance of Tax Declared for 2020 (Line 10 Minus Line 11) | \$ _____ 12 | \$ _____ |
| 13. Amount Paid With This Return (Not Less Than 22.5% Of Line 10 Minus Credits From 11) | \$ _____ 13 | \$ _____ |
| 14. TOTAL AMOUNT DUE (TOTAL OF LINE 7 & 13) | \$ _____ 14 | \$ _____ |

Amounts \$10.00 or less will not be collected, credited or refunded. File and pay tax timely to avoid penalties.

I Certify That I Have Examined This Return (Including Accompanying Schedules And Statements) And To The Best Of My Knowledge And Belief It Is True, Correct And Complete. If Prepared By A Person Other Than Taxpayer, The Declaration Is Based On All Information Of Which Preparer Has Any Knowledge.

| | |
|---|------------|
| Signature of Person Preparing if Other Than Taxpayer _____ | Date _____ |
| Print Name of Person Preparing if Other Than Taxpayer _____ | Date _____ |
| Daytime Phone # _____ | Fax _____ |
| Email _____ | |

| | |
|---------------------------------------|------------|
| Signature of Taxpayer or Agent _____ | Date _____ |
| Print Name of Taxpayer or Agent _____ | Date _____ |
| Daytime Phone # _____ | Fax _____ |
| Email _____ | |

Unless Accompanied By Copies of All Appropriate Federal Schedules and By Payment of the Total Amount Due This Form is Not a Legal Final Return.

Filed Returns are Subject to Review, which May Result in the Issuance of:

- A Billing Letter Detailing Additional Tax & Penalties Due
- A Letter Requesting Additional Information

Extensions: A copy of the federal extension or Form 7004-H must be included with your final return. The granting of an extension for filing the business return does not extend the last date for paying the tax due without penalty and interest.

**Schedule X
Reconciliation With Federal Income Tax Return As Required By ORC Section 718.01**

| Items Not Deductible | Add | Items Not Taxable | Deduct |
|---|-----|---|--------|
| A. Capital Losses (Sec 1221 or 1231 Included) | | | |
| B. Taxes On or Measured By Net Income | | | |
| C. Guaranteed Payments to Partners, Retired Partners, Members or Other Owners | | | |
| D. Expenses Attributable to Non-Taxable Income (5% of Line J) | | | |
| E. Real Estate Investment Trust Distributions | | I. Capital Gains (Excluding Ordinary Gains) | |
| F. Qualified retirement, health & life insurance plans on behalf of owners or owner employees | | J. Intangible Income (Interest, Dividends, Royalties) | |
| G. Other (Explain) | | K. Other Income Exempt (Explain) | |
| H. Total Additions (Sum Lines A through G) | \$ | L. Total Deductions (Sum Lines I through K) | \$ |
| Total (Combine Lines H and L, Enter Net on Line 2 Page 1) | | | \$ |

**Schedule Y
Business Apportionment Formula**

| | A. Located Everywhere | B. Located In This Municipality | C. Percentage (B ÷ A) | TOTAL |
|--------|--|---|-----------------------|-------|
| Step 1 | Original Cost of Real & Tangible Personal Property | | | |
| | Gross Annual Rentals Paid Multiplied By 8 | | | |
| | Total Step 1 | | % | |
| Step 2 | Gross Receipts from Sales Made and/or Work or Services Performed | | % | |
| Step 3 | Wages, Salaries & Other Compensation Paid (See Schedule Z) | | % | |
| Step 4 | Total Percentage | | % | |
| Step 5 | Average Percentage | Divide Total Percentages By Number of Percentages Used. Carry % to Line 3B, Page 1 | | % |

**Schedule Z
Reconciliation to Withholding Tax Reconciliation**

- A. Total Wages Allocated to this Municipality (From Federal Return or Schedule Y).....\$ _____
- B. Total Wages Shown On Withholding Tax Reconciliation.....\$ _____
- C. If Lines A and B Do Not Match, Provide a Detailed Explanation or a Billing Letter Will Be Sent For Any Difference:

Additional Required Information

Has Your Federal Tax Liability for any Prior Year Been Changed as a Result of an Examination By the Internal Revenue Service?

No Yes If Yes, List Year(s) _____

If Yes, Be Sure an Amended Return Has Been Filed With this Municipality for these years if the Amendment affects municipal taxable income.

Do You Have Employees Working In This Municipality?

N/A No Yes, Copies Of Employee W-2 Forms Must Be Submitted By February 28th.

Do You Use Subcontract Labor To Perform Work In This Municipality?

N/A No Yes, Copies Of 1099's Must Be Submitted By February 28th.

Are Any Employees Leased In The Year Covered By This Return?

N/A No Yes, Provide Name, Address And Federal ID Number Of The Leasing Company:

Name _____

Address _____

City, State, Zip _____

Federal ID Number _____