

Instructions
City of Hamilton 2019 Individual Municipal Income Tax Return
2020 Declaration of Estimated Income Tax

Taxpayer Information

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

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 2018? 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 it is mandatory that all residents file a city return even if retired and/or no Federal/State returns filed.

2019 Individual Income Tax Return

Line 1 Wages

Line 1A W-2 Wages

Enter total qualifying wages from all 2019 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

Beginning with Tax Year 2018, the unreimbursed employee expense (2106) deduction has been eliminated for federal income tax purposes for most employees. Do not report unreimbursed employee expenses on the Tax Years 2019 return unless you are a qualified performing artist, fee-basis state or local government official or an employee with impairment-related work expenses, and you have also deducted these amounts for federal purposes for Tax Year 2019.

If applicable, 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

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)

Complete Section B on back of return and enter profit or (loss) where instructed.

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 (ATTACH SCHEDULES)

Enter schedule profit when instructed by Section B on back of return.

Line 2B Net Operating (Loss) to Carry Forward

Enter schedule (loss) when instructed by Section B on back of return. Tax year 2019 (Loss) can be carried forward up to five (5) years.

Line 2C Prior Year (Loss) Applicable to Current Year Profit

Enter the loss carried from previous year(s) income tax returns that you are applying against current year profit. Hamilton limits the prior year loss carry forward up to the amount of profit Line 2A. 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 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 2% (Hamilton's income tax rate).

Line 5 Credits

Line 5A Tax Withheld for Hamilton

Enter tax withheld by your employer(s) for Hamilton (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). Credit of tax withheld to other municipalities must be limited up to 2% (Hamilton's income tax rate) 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. Credit is not allowed for tax withheld or paid to another municipality if that tax is being refunded.

Line 5C Credit Carryover from 2018

Enter overpayment from 2018 tax return.

Line 5D 2019 Estimated Tax Paid

Enter the total payments made to the 2019 Declaration of Estimated Tax.

Line 5E Sub-Total Credits

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

Line 6 2019 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 15, 2020 to avoid penalty and interest. If negative, see Line 7.

Line 7 If Line 6 is Negative, Your Tax Liability for 2019 is Overpaid, if the overpayment is \$10.01 or greater, choose:

Line 7A Enter the amount of overpayment to be credited to your 2020 declaration of Estimated Tax. (Carry this amount to Line 13)
Line 7B Enter the amount of overpayment to be refunded by check.

*** 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%.

2020 Declaration of Estimated Income Tax

Declaration of Estimated Income Tax is mandatory if your 2020 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.

Line 8 Estimated Income Subject to Tax

Estimate total Wages (Reference: Line 1 thru Line 3) you expect to earn in 2020.

Line 9 Tax

Line 8 times 2% (Hamilton's income tax rate).

Line 10 Credits

Line 10A Tax Withheld for Hamilton

Enter the total tax to be withheld by your employer(s) for Hamilton.

Line 10B Tax Withheld for Other Municipality

Enter tax to be withheld by your employer(s) for other municipalities. Credit of tax withheld to other municipalities must be limited up to 2% (Hamilton's income tax rate).

Line 10C Sub-Total Credits

Line 10A plus 10B

2020 Declaration of Estimated Income Tax Payment Schedule:

April 15, 20201st Quarter 2020 Estimated Income Tax is Due
June 15, 20202nd Quarter 2020 Estimated Income Tax is Due
September 15, 20203rd Quarter 2020 Estimated Income Tax is Due
January 15, 20214th Quarter 2020 Estimated Income Tax is Due

Line 11 Balance of Tax Declared for 2020

Line 9 minus 10C

Line 12 Quarterly Estimate Payment Amount

Line 11 divided by 4

Line 13 Credit Carryover from 2020

Enter amount from Line 7A.

Line 14 Net 1st Quarter Estimate Payment

Line 12 minus 13

Line 15 Total Amount Due On or Before April 15, 2020

Line 6 plus 14

Additional Information

Section A Additional Taxpayer Information (Back of Return)

Answer all questions by checking YES or NO.

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 2018 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.).

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.

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

Local IRS Office

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.columbustax.net
Choose: Tax Municipalities