

City of Hamilton Income Tax Division
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2012 City Business Income Tax Return

Use A Separate Form for Each City

Calendar Year Taxpayers Return and Payment Due On or Before April 15, 2013.

Fiscal and Partial Years, Due Within Three and One Half (3½) Months of End of the Period.

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

- Hamilton 2.00 %
- New Miami..... 1.75 %
- Eaton..... 1.50 %
- Phillipsburg..... 1.50 %
- JEDD I..... 2.00 %
- BC Annex..... 2.00 %
- JEDD II..... 2.00 %
- New Paris..... 1.00 %

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 2011? <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:
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2012 City 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 _____ Municipal Income Tax (Line 3A or 3B Less Line 3C)	4	\$ _____
5. Tax (Multiply Line 4 Times _____ %)	5	\$ _____
6. 2012 Estimated Tax Paid This Municipality Including Previous Year Overpayment	6	\$ _____
7. 2012 Net Tax Due (Line 5 Minus Line 6)	7	\$ _____
For Office Use Only _____ + _____ + _____ = _____ Penalty & Interest Late Filing Fee Failure To Pay Estimate		\$ _____
8. If Line 7 is Negative, Your Tax Liability for 2012 Is Overpaid, Choose:		
A. Credit Carryover to 2013 Estimate (Carry to Line 11)	8A	\$ _____
B. Refund	8B	\$ _____
Amounts less than \$1.00 (for New Paris less than \$5.00) will not be collected, refunded or credited.		

2013 Declaration of Estimated Income Tax

9. Estimated Income Subject To Tax	9	\$ _____
10. Tax (Multiply Line 9 Times _____ %)	10	\$ _____
11. Credit Carryover from 2012 (Carried From Line 8A)	11	\$ _____
12. Balance of Tax Declared for 2013 (Line 10 Minus Line 11)	12	\$ _____
13. Amount Paid With This Return (Not Less Than 25% Of Line 10 Minus Credits From 11)	13	\$ _____
14. TOTAL AMOUNT DUE (TOTAL OF LINE 7 & 13)	14	\$ _____
Amounts less than \$1.00 (for New Paris less than \$5.00) will not be collected, refunded or credited. Pay tax timely to avoid assessments.		

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 & Assessments Due
- A Letter Requesting Additional Information

Extension Policy: A copy of the federal extension must be submitted to the City of Hamilton Income Tax Division by the original due date of the return and be accompanied by full payment. Only Those Extension Requests Received In Duplicate With A Self-Addressed, Postpaid Envelope Will Have A Copy Returned After Being Appropriately Marked.

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 _____	

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.

**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 insurance and life insurance plans on behalf of owners/owner empl		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 City	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 City (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, List Year(s) _____ Has An Amended Return Been Filed With this City? No Yes

Do You Have Employees Working In The City?

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 City?

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 _____