Click on the fields below and type in your information. Then print the form and mail it to our office.

TO EXPEDITE PROCESSING, PLEASE DO NOT STAPLE.
THIS SPACE IS FOR OFFICIAL USE ONLY

Individual Tax Return 2008

OR

FISCAL PERIOD _ _ TO _____

Calendar Year Taxpayers file on or before April 15, 2009
Fiscal Year Due on 15th Day of 4th Month After Year End

City of Cincinnati
Income Tax Division
805 Central Avenue, Suite 600
Cincinnati OH 45202-5756
Phone: (513) 352-2546
Fax: (513) 352-2542
Website: www.cincinnati-oh.gov/citytax

Account Number: _____ Social Security Number: _____
Phone Number: _____

Name _____

_____

Address _____

City/State/Zip _____

IF INFORMATION ABOVE IS INCORRECT, PLEASE MAKE CORRECTIONS AND CHECK THIS BOX. ☐

Spouse's Name _____

Spouse's SSN _____

Part Year Resident from _____ to _____

Please check this box if your account should be inactivated. ☐

Reason: _____

Part A Tax Calculation

1.	Total Qualifying Wages **(Enclose W-2 Forms)** For multiple W-2s complete Worksheet A on page 2……		$
2.	Less Employee Deductions **(Enclose Form 2106)**……		$
3.	Taxable Wages Before Adjustment. (Line 1 minus Line 2) ……		$
4.	Less Nontaxable Income (part year or non-residents only) (provide calculations)……		$
5.	Taxable Qualified Wages (Line 3 minus Line 4)……		$
6.	Other Income or (Loss) from Federal Schedules C, E, F, K-1, 1099-MISC less Carryforward Loss claimed (Complete Worksheet B on page 2 and **enclose copies of all Federal Schedules)**……		$
7.	Cincinnati Taxable Income (Line 5 plus Line 6) **Losses on Line 6 do not offset W-2 Income from Line 5**……..		$
8.	Cincinnati Income Tax (Multiply Line 7 by 2.1% [.021])……		$
9 a.	Cincinnati Tax Withheld (per W-2s)……	$	
9 b.	Estimates Paid (including credit from a previous year)……	$	
9 c.	Other Local Taxes Paid (Submit W-2s or Other City returns)……	$	
10.	Total Payments and Credits (Lines 9a + 9b + 9c)……		$
11.	Tax Due (Subtract Line 10 from Line 8)……		$
12.	Overpayment (Line 10 greater than Line 8)……	$	
13.	Amount to be Refunded (Amounts less than $5.00 will not be refunded)…	$	
14.	Credit to Next Year……	$	

Part B Declaration of Estimated Tax for 2009

15.	Total estimated income subject to tax……	$
16.	Cincinnati Income Tax Declared (Multiply Line 15 by 2.1% [.021])……	$
17.	Estimated Taxes Withheld from Wages……	$
18.	Tax due after Withholding (Line 16 less Line 17) **STOP** if this amount is less than zero……	$
19.	Declaration Due (25% of Line 18) ……	$
20.	Less credits (from Line 14 above) or amounts already paid on this year's liability……	$
21.	Net estimated tax due if Line 19 minus Line 20 is greater than zero*……	$
22.	**TOTAL AMOUNT DUE**—Combine Line 11 above with Line 21 (**Make checks payable to the City of Cincinnati**)	$

Subsequent estimated payments are due by the 31st of July, October and January.

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

PAID PREPARER SIGNATURE DATE

NAME OF FIRM OR EMPLOYER

ADDRESS OF FIRM OR EMPLOYER TELEPHONE

May the City Tax Division discuss this return with the preparer shown to the left?
( ) YES ( ) NO

SIGNATURE OF TAXPAYER OR AGENT DATE

SIGNATURE OF SPOUSE DATE

WORKSHEET A - SALARIES, WAGES, TIPS, AND OTHER COMPENSATION

(To be completed by taxpayers who receive W-2 income from more than one source.)

****Enclose copies of all W-2s used to compute your local income.****

Employer	City Where Employed	Qualifying Wages	Cincinnati Tax Withheld	Other City Tax Withheld
Totals (Enter Total Qualifying Wages on Line 1, Page 1)				

WORKSHEET B - BUSINESS INCOME or LOSS

****Enclose copies of all Federal Forms and Schedules used to compute your local income. ****

	Schedules	Column A Income / (Loss) from Federal Schedules	Column B Cincinnati Percentage	Cincinnati Taxable Income (Column A x Column B for lines 1 through 4)
1.	**Schedule C - Business Income** (A separate allocation schedule is required for each Schedule C).	$	(Step 5 of Schedule Y)	$
2.	**Schedule E - Rental Income** (Residents enter profit/loss from all properties. Nonresidents enter only profit/loss from Cincinnati properties)	$		$
3.	**Schedule K-1 - Partnership Income** (Residents enter profit/loss from entities that do not withhold Cincinnati tax on entire distributive share)	$		$
4.	**Miscellaneous Income – 1099-MISC, W-2G, Schedule F, etc.**	$	(Step 5 of Schedule Y)	$
5.	**Net Operating Loss Claimed to Offset Current Year Business Income** (Enclose a worksheet showing prior year losses for up to 5 years and amounts previously claimed.) (Enter the amount claimed as a (deduction))			$
6.	**Total Income (Loss)** (Combine Lines 1 through 5 and enter this amount on Page 1, Line 6)			$

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA

(To be completed by all nonresidents who earn a portion of their net profits in Cincinnati.)

		a. Located Everywhere	b. Located in Cincinnati	c. Percentage (b/a)
STEP 1.	Average Original Cost of Real and Tangible Personal Property.			
	Gross Annual Rent Paid Multiplied by 8…….			
	TOTAL STEP 1…….……..			
STEP 2.	Wages, Salaries, and Other Compensation Paid…….			
STEP 3.	Gross Receipts from Sales Made and/or Work or Services Performed…….			
STEP 4.	Total Percentages. (Add Percentages from Steps 1-3)……			
STEP 5.	Apportionment Percentage (Divide Total Percentage by Number of Percentages Used)…….			

CITY OF CINCINNATI 2008
INDIVIDUAL INCOME TAX RETURN INSTRUCTIONS

Office Phone: (513) 352-2546 Website: www.cincinnati-oh.gov/citytax

Mail to: 805 Central Ave Suite 600, Cincinnati OH 45202-5756

This form is to be used by individuals who receive income reported on federal forms W-2 or 1099-MISC or schedules C, E, F or K-1. Please send us a copy of all federal forms used to compute your local tax and an itinerary of days worked outside Cincinnati, listing dates and location if applicable. Individuals who file as Sole Proprietors or Single Member LLCs should also use this form.

General Information:

1. "Qualifying wages" generally include amounts reported in the Medicare wage base (the amount in Box 5 on the W-2) plus supplemental unemployment compensation benefits paid pursuant to an employer sponsored plan and compensation of pre-1986 employees exempt from Medicare that is not in the Medicare wage base solely because of the Medicare grandfathering provision.
2. Disability payments made in 2008 on the account of sickness or accidents are not taxable.
3. Employees whose only source of taxable income is from employers who withhold and remit their income taxes to Cincinnati are not required to submit a Declaration of Estimated Tax or file a return.
4. Returns must be filed by everyone required to submit a Declaration of Estimated Tax, even though Declaration was accurate and paid in full.

Part A - Tax Calculation

LINE 1: Enter the total qualifying wages. Attach copies of the federal forms and schedules showing all reportable income with the return. For multiple W-2s complete Worksheet A on page 2.

If stock option compensation or disability pay is included on your W-2 in Box 5, deduct the amount of this compensation to determine qualifying wages. Provide documentation of the stock options exercised or disability pay earned.

LINE 2: Enter the amount of employee business expenses that are not eligible for reimbursement by your employer. You must include a copy of Federal Form 2106 or 2106EZ to support the deduction.

LINE 3: Line 1 minus Line 2.

LINE 4: Part year or nonresidents only: Deduct the amount of gross wages included on Part A, Line 1 that were earned outside of Cincinnati during the period when you were not a resident. If accurate records are not available, you may prorate your taxable income by dividing the number of days lived in Cincinnati by the total days in the year. *Include a schedule of calculations and an itinerary of days worked outside Cincinnati, listing the dates and the location of the work site.*

LINE 5: Line 3 minus Line 4.

LINE 6: Complete Worksheet B Business Income or Loss.

Schedule C- Business Income: Residents are subject to Cincinnati tax on all business income no matter where earned. Nonresidents of Cincinnati must multiply the net profit or loss from each Schedule C using the apportionment percentage derived on Schedule Y to determine the Cincinnati Taxable Income (Loss). Combine the profits and losses from all businesses reported on Schedule C.
Schedule E-Rental Income: Cincinnati residents report all profits or losses from rental property no matter where property is located. Nonresidents of Cincinnati report profits or losses only from properties located within Cincinnati. Total monthly rents collected must exceed $500 per month for this activity to be classified as a business (taxed on income or eligible to deduct losses).
Schedule K-1 – Partnership Income: The tax is levied on the partners, members or other owners of a flow-through entity excluding S-Corporations. Businesses operating in Cincinnati are required to report the portion of net profit earned in Cincinnati and to remit the tax on behalf of all their partners. Residents of Cincinnati are to report their distributive shares of income or loss that was not withheld on by the business. The resident taxpayer may claim a credit for taxes paid to other localities by the business
Miscellaneous Income: Please provide documentation such as copies of federal schedules or Forms 1099-MISC not already reported on Schedule C. Also taxable are all prizes, awards and income derived from gaming, wagering, lotteries or schemes of chance by residents, regardless of where derived or by nonresidents from sources in the municipality and as reported on IRS Form W-2G, IRS Form 5754 or any other form required by the Internal Revenue Service to report such prizes, awards and income. (1099s reporting interest, dividends & retirement income are NOT taxable.)
NOL Carryforward: Enter the amount of net operating losses apportioned to Cincinnati and claimed in this tax year. Operating losses may be carried forward for a maximum period of five tax years. *An explanatory schedule is required to support the carryforward operating losses claimed on the return.*
Total Income (Loss): Add all the profits and deduct the losses in the Cincinnati Taxable Income column. Enter on Part A, Line 6.

LINE 7: Line 5 plus Line 6. (Losses may not be used to offset W-2 income from Line 5).

LINE 8: Multiply Line 7 by 2.1% (.021).

LINE 9a: Enter the amount of Cincinnati Tax withheld by employers.

LINE 9b: Enter the amount of estimated tax payments including any amounts paid with an extension. Estimated payments may be subject to the underpayment of estimated tax penalty. The total of the quarterly estimates should equal 100% of the prior year's tax or 90% of the current year's tax.

LINE 9c: Enter the amount of taxes withheld for or paid to another city. Residents of the City of Cincinnati may claim taxes paid to another city up to 2.1% of the Qualifying Wages reported on each individual W-2. Credit is limited to the local tax rate used (2.1% or less) multiplied by the Qualifying Wages, and is further restricted if the municipality has a wage cap. Part-year residents may claim taxes paid to other cities for the part of the year they were a resident. Nonresidents may not claim taxes paid to another municipality. (Provide documentation in the form of W-2s or tax returns submitted to other municipalities). Partners claiming credit for taxes withheld by a partnership must provide documentation to support this credit.

LINE 10: Add Lines 9a, 9b and 9c.

LINE 11: If Line 8 is greater than Line 10, enter the tax due. Payment is not required if the amount is less than $5.

LINE 12: If Line 10 is greater than Line 8, enter the overpayment.

LINE 13: Enter the amount from Line 12 to be refunded. Amounts less than $5 will not be refunded.

LINE 14: Enter the amount from Line 12 to be credited to the tax year 2009 estimated tax liability.

Part B - Declaration of Estimated Tax for 2009

LINE 15: Base your estimated income on the amount subject to tax in the preceding full year, or by annualizing income if the preceding tax year was not for a full 12-month period. Although you have the option to pay only 90% of the estimated annual tax liability in four quarterly installments, use of this option will subject you to the possibility of an interest and penalty assessment if the installment payments total less than 90 percent of the ultimate tax liability.

LINE 16: Enter the total estimated tax due for 2009.

LINE 17: Enter the estimated amount of Cincinnati and other allowable municipal taxes to be withheld from your wages by your employer.

LINE 18: Line 16 less Line 17.

LINE 19: Divide Line 18 by 4 to determine the amount of estimated tax to be paid for the first quarter.

LINE 20: Enter the amount of credits from Line 14.

LINE 21: Enter and remit the net estimated tax due if Line 19 minus Line 20 is greater than zero. **This is the first of four quarterly estimated tax payments. We will not bill you for the remaining quarterly installments. The second payment is due on July 31, 2009 and is equal to the total estimated tax on line 18 divided by 4 less any overpayment still available from prior years. The third payment is due November 2, 2009 and the final estimated payment is due February 1, 2010. Failure to remit timely estimated payments may result in the assessment of interest and penalties.**

LINE 22: Total amount due with return - Combine Line 11 and Line 21

Make Checks Payable to: **City of Cincinnati**

Mail to: **805 Central Ave Suite 600, Cincinnati OH 45202-5756**

Due Date for 2008 Returns: **April 15, 2009**

** To prevent delays in processing, please do not use staples **