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

2012 Nonresident Refund Tax Return City of Cincinnati

http://www.cincinnati-oh.gov/citytax

Customer Service: (513) 352-2546

Use this return if you were a nonresident or part-year resident of Cincinnati and you are filing for a refund of taxes withheld by your employer.

Full-year residents should use the Resident Refund Tax Return.

Mail Completed Forms to: **PO Box 637876, Cincinnati, OH 45263-7876**

Account # _____ Social Security # _____

Name _____

Email:

Address _____

City/State/Zip _____

If your account information is incorrect, please show the correct information above and check this box. ☐

Residency Status (Check Only One) ☐ Nonresident ☐ Part-year Resident (From ___ ___ ___ To ___ ___ ___)

Address and city where the work was performed _____ Daytime Telephone Number _____

Please complete both the address and daytime telephone number blocks.

1.	W-2 Earnings (Gross Wages, Tips, Salaries, Commissions and Other Compensation) **Include copies of all W-2 forms** **If you have additional taxable income, please use our regular individual tax return.**		$
2.	Less Unreimbursed Employee Business Expenses {Include a copy of the Federal Form 2106 (EZ)}		$
3.	Adjusted Earnings (LINE 1 MINUS LINE 2)		$
4.	Amount of Line 3 Allocable to Cincinnati from Schedule L-2-C	%	$
5.	**Cincinnati Income Tax 2.1% (.021) Of Line 4**		$
6.	Total Cincinnati Tax Withheld By Employers(s)	$	
7.	Total Income Taxes Paid To Another Municipality Or County (Part-year Residents Only)	$	
8.	Total Taxes Paid (ADD LINES 6 AND 7)	$	
9.	**Amount To Be Refunded (Less than $5 will not be refunded)**		$

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 AND THE FIGURES USED HEREIN ARE THE SAME AS FOR FEDERAL INCOME TAX PURPOSES.

PAID PREPARER SIGNATURE PTIN

NAME OF FIRM OR EMPLOYER

ADDRESS OF FIRM OR EMPLOYER TELEPHONE NUMBER

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

SIGNATURE OF TAXPAYER DATE

SIGNATURE OF SPOUSE DATE

ITINERARY OF DAYS WORKED OUTSIDE CINCINNATI

PLEASE LIST INDIVIDUAL DATES AND LOCATIONS IN CHRONOLOGICAL ORDER
(COPY IF ADDITIONAL SHEETS ARE NEEDED)

Date Location	Date Location	Date Location

TOTAL DAYS_____ TOTAL DAYS _____ TOTAL DAYS ____

FORM L-2-C

Computation of Nonresident taxable income for the year ended _____

If you are a nonresident employee working both in and out of the City of Cincinnati, complete this form for each employer.

NAME_____ SOCIAL SECURITY NO._____

NAME OF EMPLOYER_____

PART I Wage and Salary Allocation

1) Total Days in Year (365 or 366 in leap years unless you worked only part of the year) [ ]

Indicate the dates of part-year employment from_____ ___to_____ ____.

2) Non-Working Days

a) Saturdays and Sundays not Worked (105 Saturdays and Sundays in 2012) [ ]

b) Holidays…… [ ]

c) Sick Leave Used…..……. [ ]

d) Vacation…….……... [ ]

e) Other Non-Working Days……..…….. [ ]

Explanation:……..……

f) Total Non-Working Days (Total Lines 2a through 2e)…… [ ]

3) Total Days Worked During the Year (Line 1 minus Line 2f)……. [ ]

4) Total Days Worked Outside the City of Cincinnati Per Your Itinerary…….…. [ ]

5) Days Worked Within the city of Cincinnati (Line 3 minus Line 4)…….……..……. [ ]

6) Cincinnati Allocation Percentage (Line 5 divided by Line 3)……..….. [. %]

(Enter this percentage on Line 4 of the Cincinnati tax return)

PART II Commission Income Allocation

Sales earned outside the City of Cincinnati must be the result of personal solicitation at the customer's place of business. Sales resulting from phone or mail solicitations from a Cincinnati location **are not** sales outside Cincinnati.

1) Total Sales Made ……. [ ]

2) Sales Made in Cincinnati ……..…….. [ ]

3) Sales Made Outside Cincinnati …….……. [ ]

4) Cincinnati Allocation Percentage (Line 2 divided by Line 1)

(Enter this percentage on Line 4 of the Cincinnati tax return.) …… [. %]

INSTRUCTIONS

Part I complete if you were a nonresident who earned wages and salaries outside Cincinnati.
Part II complete if you were a nonresident who earned commissions outside Cincinnati.
Parts I and II complete if you were a nonresident who earned both salaries and commissions outside Cincinnati.

Part I Total days in the year must be 365 (leap years 366) unless the employment was for less than a full year.
If applicable, indicate the dates of part-year employment.
Explain the nature of any "Other Non-Working Days" indicated on Line 2e.
Days worked outside Cincinnati on Line 4 may not include days included on Lines 2a through 2e.
Complete the Itinerary form for days indicated on Line 4.

Part II The Allocation Percentage is based on the amount of sales made, not the amount of commissions received.

If this form is not applicable to your employment situation and you apportion less than 100% of your income to Cincinnati, you must provide a detailed written explanation of how your taxable income was calculated.

Nonresident Withholding Refund Tax Return Instructions

Use this form if you are an individual who receives wages reported on Form W-2 and you are claiming a refund. Use the Individual Income Tax Return if you have made estimated payments or receive additional taxable income other than wages.

Please fill in the account information block with your account number or social security number, name, address, city, state, and zip code if this information is not pre-printed. Make corrections if necessary to pre-printed information.

Refer to the Cincinnati Street Guide on our website to determine if an address is located in the City of Cincinnati. The website address is www.cincinnati-oh.gov/citytax. Nonresidents are only subject to Cincinnati tax on the income earned in the City of Cincinnati. If your residency status changed during the year, indicate the part of the year when you were a resident.

In the box "Address/City Where Work Was Performed", please indicate the location (including city, township or village) where you performed the services rather than the company headquarters. If you work in multiple locations, complete Form L-2-C.

Line 1- Enter the amount from Box 5 of the W-2 (Qualifying Wages for the Cincinnati Income Tax Return) adjusted as follows:

- Add to this amount employer-sponsored unemployment compensation or wages exempt from Medicare tax because of the Medicare grandfathering provision.
- Reduce the amount in Box 5 by amounts earned from stock options.

Severance pay included in Box 5 may be allocated by nonresident employees who earned a portion of these benefits while working outside the city of Cincinnati. The severance pay allocation percentage is generally developed using an average of the employee's allocation percentages, as computed on Form L-2-C, for the preceding three years.

Line 2 – Enter the amount of unreimbursed employee business expenses. You must include a copy of federal Form 2106 (EZ) or a detailed listing to support the deduction. If you have expenses listed on Line 4 of Form 2106, a breakdown of these expenses is required. When allocating your income you may not take credit for travel expenses listed on Line 3.

Line 3 – Subtract Line 2 from Line 1.

Line 4 – Multiply the percentage from Form L-2-C by the amount on line 3. If you are a resident of the city of Cincinnati you may not allocate days worked out of the city.

Line 5 – Multiply the amount of Line 3 or Line 4 by 2.1%.

Line 6 – Enter the amount of withholding taxes paid to Cincinnati. Generally this is Box 19 on the Form W-2 "Local Taxes Paid".

Line 7 – 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 the W-2. Credit is limited to the local tax rate used (2.1% or less) multiplied by the Qualifying Wages, less 2106 expenses if claimed, 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. Non-residents may not claim taxes paid to another municipality.

Line 8 – Add Lines 6 and 7.

Line 9 – Subtract Line 5 from Line 8.

A complete return includes all of the following items:

- A signed and dated tax return.
- Complete copies of all W-2s that include information in Boxes 1, 5, 19, and 20.
- Federal Form 2106 (EZ) with all attachments, for taxpayers claiming a deduction for employee business expenses.
- Form L-2-C, for nonresident employees whose salaries or commissions are earned while working outside the city of Cincinnati.
- An Itinerary of Days Worked Outside Cincinnati for nonresident employees (if applicable)

Incomplete returns will be returned to the taxpayer unprocessed. To prevent a delay in processing, please do not staple the forms together.

Statute of Limitations Requirements:
Your refund request must be made within three years from the date of your tax payment, the date the tax return was due, or within three months after final determination of your federal income tax liability, whichever is later.