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 2014

Effective July 1, 2013 all annual tax returns received after the due date will be subject to a $50.00 Failure to File Penalty.

City of Cincinnati
Income Tax Division
PO Box 637876
Cincinnati OH 45263-7876
Phone: (513) 352-2546
Fax: (513) 352-2542
Website: www.cincinnati-oh.gov/citytax

Account Number: _____

Social Security Number: _____
Spouse's SSN: _____

Name(s) _____ Email: _____

Address _____

City/State/Zip _____

If part-year resident indicate dates of Cincinnati residency: From_____To_____

Please check all that apply:
First year filer_____ ☐
Used Federal Sch C, E, F or K-1__ ☐
Athlete or Entertainer_____ ☐
Amended Return_____ ☐
Refund **(Amount must be entered on Line13 to be a valid refund request)**_____ ☐
Account Should be Closed_____ ☐
Reason: _____

Part A — Tax Calculation — Tax Return is due by April 15, 2015.

1.	Total Qualifying Wages **(Enclose W-2 Forms & Copy of Page 1 of Federal Tax Return)** For multiple W-2s complete Worksheet A on page 2……**(Use Box 5, Not Box 1)**		$
2.	Less Employee Deductions **(Enclose Federal 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, **Not to Exceed 2.1%** (Enclose 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 2015

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 or pay online at www.municonnect.com/cincinnati/login.login.aspx**)	$

Subsequent estimated payments are due by the 31st of July, October and January.
Failure to remit timely estimated payments will result in the assessment of interest and penalties.

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 Name _____ **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 or Agent _____ **Date** _____

Signature of Spouse _____ **Date** _____

Daytime Telephone Number _____

TOL

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 (Box 5 on W-2)	Cincinnati Tax Withheld (Box 19 on W-2)	Other City Tax Withheld (Box 19 on W-2)
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 – Other Income including 1099-MISC, W-2G & Schedule F.**	$	(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)…….			

TOL

2014 CITY OF CINCINNATI
INDIVIDUAL INCOME TAX RETURN INSTRUCTIONS

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

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

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. Individuals who file as Sole Proprietors or Single Member LLCs should also use this form. **A fully completed return includes all of the Federal Forms (W-2s, Federal 1040, Schedules C, E or K-1, 1099) used to compute your local tax and an itinerary of days worked outside Cincinnati, listing dates and location if applicable.**

General Information:

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.

Part A - Tax Calculation

LINE 1: Enter the amount from **Box 5 of the W-2** plus any *supplemental* unemployment compensation benefits you received from your employer and any amounts not included in Box 5 because your wages are exempt under the Medicare grandfathering provision. Deduct stock option compensation or disability pay from the Box 5 wages and provide documentation of same.

LINE 2: Enter the amount of employee business expenses that are not eligible for reimbursement by your employer.

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 and provide a schedule of your calculations.

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.

Schedule K-1 – Partnership Income: Report the distributive share of income or loss reported to you on Schedule K-1. Exclude income reported from S-Corps because it is not taxable to the individual partners. If you are a Cincinnati resident, you may claim a proportionate credit for taxes paid to other localities.

Miscellaneous Income: Report any personal service compensation and gambling winnings shown on Forms 1099-MISC, W-2G or IRS Form 5754 not already reported on Schedule C.

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. *We require a supporting schedule to explain the carryforward operating losses claimed on the return.*

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 if not paid timely. 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.

Part B - Declaration of Estimated Tax for the Following Year

The City requires that you remit the tax during the year you earn the income to avoid interest and penalty charges. We recommend that you use 100% of your previous year's income to estimate the current year tax liability to ensure that you meet your estimated tax payment obligation. If the preceding tax year was not for a full 12-month period, make estimated payments based on your current year's income or on an annualized amount of your previous year's earnings.

The amount of tax due 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 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 October 31 and the final estimated payment is due January 31. **Failure to remit timely estimated payments will result in the assessment of interest and penalties.**

Statute of Limitations Requirements: Refund requests 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.

Remember to send us copies of your Federal Tax Forms to assist us in processing your return quickly.

TOL