

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

# 2008 Resident Refund Tax Return City of Cincinnati

<http://www.cincinnati-oh.gov/citytax>  
Refund Desk: (513) 352-2558



**Use this return if you lived in Cincinnati for the entire year and you are filing for a refund of taxes withheld by your employer. Part-year or Nonresidents should use the Nonresident Refund Tax Return.  
Mail Completed forms to: P.O. BOX 5489 CINCINNATI, OH 45201-5489**

Account # \_\_\_\_\_ Social Security # \_\_\_\_\_ Daytime Phone # \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

IF YOUR ACCOUNT INFORMATION IS INCORRECT, PLEASE MAKE CORRECTIONS AND CHECK THIS BOX.

1.	W-2 EARNINGS (GROSS WAGES, TIPS, SALARIES, COMMISSIONS, ETC.) <b>INCLUDE COPIES OF ALL W-2 FORMS</b> <b>*IF YOU HAVE ANY ADDITIONAL TAXABLE INCOME PLEASE USE OUR REGULAR INDIVIDUAL TAX RETURN*</b>	\$	
2.	LESS UNREIMBURSED EMPLOYEE BUSINESS EXPENSE (INCLUDE COPY OF FEDERAL FORM 2106 (EZ))	\$	
3.	ADJUSTED EARNINGS (LINE 1 MINUS LINE 2)	\$	
4.	<b>CINCINNATI INCOME TAX 2.1% (.021) OF LINE 3</b>	\$	
5.	TOTAL CINCINNATI TAX WITHHELD BY EMPLOYER(S)	\$	
6.	TOTAL INCOME TAXES PAID TO ANOTHER CITY OR COUNTY	\$	
7.	TOTAL TAX CREDIT (ADD LINES 5 AND 6)	\$	
8.	<b>ENTER AMOUNT TO BE REFUNDED</b> (Line 7 minus Line 4) (LESS THAN \$5.00 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 \_\_\_\_\_ DATE \_\_\_\_\_

PREPARER'S FIRM OR EMPLOYER \_\_\_\_\_

ADDRESS OF FIRM OR EMPLOYER \_\_\_\_\_

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 \_\_\_\_\_



# Resident Withholding Refund Tax Return Instructions

Use this form to claim a refund if you were a resident of Cincinnati for the entire tax year whose only taxable income was from wages reported on Form W-2. Part-year or Nonresidents claiming a refund of taxes withheld should use the Nonresident Withholding Refund Tax Return. Use our Individual Tax Return if you have made estimated payments or if you received additional taxable income other than wages.

Please complete the account information block if your account number, social security number, telephone number, name, address, city, state, and zip code are not preprinted.

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](http://www.cincinnati-oh.gov/citytax). If your residency status changed during the year, complete the Nonresident Withholding Refund form.

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 Box 5 amount by stock option compensation and include documentation if stock options are not indicated on the W-2.

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.

Line 3 - Subtract Line 2 from Line 1.

Line 4 - Multiply the amount of Line 3 by 2.1%.

Line 5 - Enter the amount of withholding taxes paid to the City of Cincinnati. Generally this is Box 19 on the Form W-2 "Local Taxes Paid".

Line 6 - Enter the amount of taxes withheld for or paid to another city. You 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.

Line 7 - Add Lines 5 and 6.

Line 8 - Subtract Line 4 from Line 7.

## **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.

**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.**