





# FORM L-2-C

## COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED \_\_\_\_\_

The following form may only be completed by a nonresident employee working both in and out of the City of Cincinnati. **A separate form must be completed for each employer.** (Enclose this form with your Cincinnati tax return)

NAME \_\_\_\_\_ SOCIAL SECURITY NO. \_\_\_\_\_

ADDRESS \_\_\_\_\_ CITY/STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

NAME OF EMPLOYER \_\_\_\_\_ **(Complete form using black or blue ink only)**

### PART I ALLOCATION OF WAGE AND SALARY INCOME TO THE CITY OF CINCINNATI

- 1) TOTAL DAYS IN YEAR.....
- 2) NON-WORKING DAYS
  - a) SATURDAYS AND SUNDAYS NOT WORKED.....
  - b) HOLIDAYS.....
  - c) SICK LEAVE USED.....
  - d) VACATION.....
  - e) OTHER NON-WORKING DAYS.....
  - 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 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 ALLOCATION OF COMMISSION INCOME TO THE CITY OF CINCINNATI

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.) .....  .  %

EMPLOYEE SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

### INSTRUCTIONS

Wages and salaries earned outside Cincinnati - complete Part I

Commissions earned outside Cincinnati - complete Part II

Salaries and commissions - complete Parts I and II and provide the amounts of salary and commissions earned.

**Part I** Total days in the year must be 365 (leap years 366) unless the employment was for less than a full year. An explanation must be included.

If Line 2e is completed, an explanation must be included.

Line 4 - days worked outside Cincinnati

1) May not include days included on Lines 2a through 2e.

2) Provide an itinerary of dates and locations worked outside Cincinnati.

**Part II** Calculation is to be completed with the amount of sales made, not the amount of commissions received.

**IF FORM L-2-C IS NOT APPLICABLE TO YOUR EMPLOYMENT SITUATION**, you must provide a detailed written explanation of how your taxable income was calculated. Unsigned and/or incomplete requests cannot be processed and will be returned to sender.



# 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. DO NOT use this form if you have made estimated payments or receive additional taxable income other than wages.

Please fill in the block with your social security number, name, address, city, state, and zip code.

If you lived in the same location for the entire tax year, indicate if you lived in the City of Cincinnati or not. 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, 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 grand fathering 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 the City of 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-2's that include information in Boxes 1, 5, 19, and 20.
- Federal Form 2106 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.

**Incomplete returns will be returned to the taxpayer unprocessed.**

**To prevent a delay in processing, please do not staple the forms together.**