



Business Tax Return 2022

OR
FISCAL PERIOD _____ TO _____

Calendar Year Taxpayers file on or before April 18, 2023
Fiscal Year Due on 15th Day of 4th Month After Year End

City of Cincinnati

Income Tax Division

PO Box 637876

Cincinnati OH 45263-7876

Phone: (513) 352-3847

E-file available at:

<https://web2.civacmi.com/Cincinnati>

Did you file a City Return last year? <input type="checkbox"/> YES <input type="checkbox"/> NO	Is this a Combined Corporate Return? <input type="checkbox"/> YES <input type="checkbox"/> NO	Should your account be inactivated? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, please explain:
Account Number: Name: Address: City/State/Zip:	FID #: Email: PLEASE PROVIDE CURRENT ADDRESS	Filing Status (Check one) <input type="checkbox"/> C-Corporation <input type="checkbox"/> S-Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Partnership/Association <input type="checkbox"/> Fiduciary (Trusts and Estates) <input type="checkbox"/> Amended Return <input type="checkbox"/> Refund (<i>Amount must be entered on Line 13 to be a valid refund request</i>)

Part A 2022 TAX CALCULATION		
1.	Adjusted Federal Taxable Income (Enclose Copy of Federal Return) From Form _____ Line _____	\$
2.	Adjustments (From Line L, Schedule X).....	\$
3.	AFTI after Schedule X (Line 1 plus/minus Line 2).....	\$
4 a.	NOL deduction (50% limitation)... *see House Bill 5 NOL instructions attached.....	\$
4 b.	Apportionment percentage (From Step 5, Schedule Y) _____ %.....	
5.	Cincinnati taxable income (Multiply Line 3 by Line 4b OR use MTI amount from calculation, see 4a).....	\$
6.	Other separately stated items. Cincinnati stock options deducted from adjusted federal taxable income and Cincinnati rental income or (loss).....	\$
7.	Amount subject to Cincinnati income tax (Line 5 plus or minus Line 6).....	\$
8.	Cincinnati income tax (Multiply Line 7 by 1.8% [.018]).....	\$
9 a.	Estimates paid on this year's liability.....	\$
9 b.	Credits applied to this year's liability.....	\$
10.	Total payments and credits (Lines 9a + 9b)	\$
11.	Tax due (Subtract Line 10 from Line 8) (Amounts less than \$10.00 are not due)	\$
12.	Overpayment (Line 10 greater than Line 8).....	\$
13.	Amount to be refunded (Amounts less than \$10.00 will not be refunded)	\$
14.	Credit to next year.....	\$
		Federal Extension filed If yes, attach copy Yes <input type="checkbox"/> No <input type="checkbox"/>

Part B DECLARATION OF ESTIMATED TAX FOR 2023		
15.	Total Estimated Income Subject to Tax.....	\$
16.	Cincinnati Estimated Income Tax Due (Multiply Line 15 by 1.8% [.018]).....	\$
17.	Quarter One Estimated Tax Due Before Credits (at least 25% of Line 16).....	\$
18.	Less Credits (from Line 14 above) or Amounts Already Paid on This Year's Liability.....	\$
19.	Net Estimated Tax Due if Line 17 Minus Line 18 is Greater Than Zero*.....	\$
20.	TOTAL AMOUNT DUE —Combine Line 11 above with Line 19 (Make checks payable to "City of Cincinnati" or pay online at https://web2.civacmi.com/Cincinnati)	\$

* Subsequent estimated payments are due by the 15th day of the 6th, 9th and 12th months after the beginning of the taxable year.

*Failure to remit timely estimated payments will result in the assessment of interest and penalties.

*If the total estimate due after applicable credits for 2023 is less than \$200.00, then no declaration is required.

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 and understands that this information may be released to the Internal Revenue Service.

Signature of Person Preparing Return	PTIN	May the City Tax Division discuss this return with the preparer shown to the left? () YES () NO	Signature of Officer or Agent	Date
Name of Person Preparing Return	Phone Number		Name and Title	Phone Number

SCHEDULE X—RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital Losses (Sec. 1221 or 1231 included)		H. Capital Gains.....	
B. Taxes on or measured by net income		I. Intangible income	
C. Guaranteed Payments to partners, retired partners, members or other owners.		J. Other income exempt (Explain).....	
D. Expenses attributable to non-taxable income (5% of Line I.)			
E. Real Estate Investment Trust Distributions.....			
F. Other.....			
G. Total Additions.....	\$	K. Total Deductions.....	\$
L. Deduct Line K from Line G. Insert the net amount as an addition (or deduction) on Part A, Line 2			\$

SCHEDULE Y—BUSINESS APPORTIONMENT FORMULA

	a. Located Everywhere	b. Located in Cincinnati	Percentage (b / a)
STEP 1. Original cost of real and tangible personal property.....			
Gross annual rentals paid multiplied by 8.....			
TOTAL STEP 1.....			
STEP 2. Wages, salaries, and other compensation paid *See Schedule Y-1.....			
STEP 3. Gross receipts from sales made and services performed.....			
STEP 4. Total percentages (Add percentages from Steps 1-3)			
STEP 5. Average percentage (Divide total percentage by number of percentages used—Carry to Part A, Line 4)			

*SCHEDULE Y-1 RECONCILIATION TO FORM W-3 (WITHHOLDING RECONCILIATION)

Total wages allocated to Cincinnati (from Federal Return or apportionment formula).....	\$
Total wages shown on Form W-3 (Withholding Reconciliation).....	\$

Please explain any difference:

Are there any employees leased in the year covered by this return? ____ YES ____ NO

If YES, please provide the name, address and FID number of the leasing company.

Name:_____

Address:_____

City/State/Zip

FID Number:_____

DIRECT DEPOSIT INFORMATION
(REFUNDS ONLY)

For convenience and accuracy, we recommend that taxpayers have the refund direct deposited to a bank account.
Enter banking information below. Requesting a check to be mailed could result in delays receiving your refund.
(This information is for the refund only and not for tax due amounts.)

Routing #
Account #

Checking ☐

Savings ☐