



04 08 24

Use only black ink/UPPERCASE letters. Use whole dollars only.

23000198 Sequence No. 1

AMENDED RETURN - Check here and include Ohio IT RE.

NOL CARRYBACK - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required) 736 33 2824

✓ If deceased

Spouse's SSN (if filing jointly)

✓ If deceased

School district # 0903

First name MANISHA

M.I. Last name KASIREDDY

Spouse's first name (if filing jointly)

M.I. Last name

Address line 1 (number and street) or P.O. Box 3346 SHERLOCK AVE

Address line 2 (apartment number, suite number, etc.) APT 32

City CINCINNATI

State ZIP code OH 45220

Ohio county (first four letters) HAMI

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

Residency Status - Check only one for primary \*Indicate state

X Resident Part-year resident\* Nonresident\*

Check only one for spouse (if filing jointly) \*Indicate state

Resident Part-year resident\* Nonresident\*

Filing Status - Check one (as reported on federal income tax return)

X Single, head of household or qualifying surviving spouse

Married filing jointly

Spouse's SSN

Married filing separately

Ohio Nonresident Statement - See instructions for required criteria

Primary meets the five criteria for irrefutable presumption as nonresident.

Spouse meets the five criteria for irrefutable presumption as nonresident.

Federal extension filers - check here.

If someone can claim you (or your spouse if filing jointly) as a dependent, check here.

Do not staple or paper clip.

Table with 2 columns: Description and Amount. Rows include Federal adjusted gross income, Additions, Deductions, Ohio adjusted gross income, Exemption amount, Ohio income tax base, Taxable business income, and Taxable nonbusiness income.



MM-DD-YY

**2023 Ohio IT 1040**  
Individual Income Tax Return



SSN: 736 33 2824

23000298 Sequence No. 2

7a. Amount from line 7 on page 1 .....	7a.	27246
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	394
8b. Business income tax liability – Ohio Schedule of Business Income, line 16 ( <b>include schedule</b> ) .....	8b.	
8c. Income tax liability before credits (line 8a plus line 8b) .....	8c.	394
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 38 ( <b>include schedule</b> ).....	9.	20
10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero) .....	10.	374
11. Interest penalty on underpayment of estimated tax ( <b>include Ohio IT/SD 2210</b> ).....	11.	
12. Unpaid use tax (see instructions).....	12.	
13. <b>Total Ohio tax liability</b> before withholding or estimated payments (add lines 10, 11 and 12).....	13.	374
14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 ( <b>include schedule and income statements</b> ) .....	14.	563
15. Estimated and extension payments, and credit carryforward from last year's return.....	15.	
16. Refundable credits – Ohio Schedule of Credits, line 44 ( <b>include schedule</b> ) .....	16.	
17. <b>Amended return only</b> – amount previously paid with original and/or amended return .....	17.	
18. <b>Total Ohio tax payments</b> (add lines 14, 15, 16 and 17).....	18.	563
19. <b>Amended return only</b> – overpayment previously requested on original and/or amended return.....	19.	
20. Line 18 minus line 19. Place a "-" in the box if negative.....	20.	563
<b>if line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.</b>		
21. Tax due (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....	21.	
22. Interest due on late payment of tax (see instructions) .....	22.	
23. <b>TOTAL AMOUNT DUE</b> (line 21 plus line 22). <b>Include the Ohio Universal Payment Coupon (OUPC)</b> and make check payable to "Ohio Treasurer of State" .....	<b>AMOUNT DUE</b> ▶ 23.	
24. Overpayment (line 20 minus line 13) .....	24.	189
25. <b>Original return only</b> – portion of line 24 carried forward to next year's tax liability .....	25.	
26. <b>Original return only</b> – portion of line 24 you wish to donate:		
a. Wishes for Sick Children      b. Wildlife Species      c. Military Injury Relief		
d. Ohio History Fund      e. Nature Preserves/Scenic Rivers      f. Breast/Cervical Cancer		
Total.....		26g.

27. **REFUND** (line 24 minus lines 25 and 26g)..... **YOUR REFUND** ▶ 27. 189

**Sign Here (required):** I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

▶ Primary signature \_\_\_\_\_ Phone number (513) 888-6774

▶ Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

Preparer's printed name SYAM PRIYA RAM SAGAR GUP Phone number (678) 965-9522

Authorize your preparer to discuss this return      Non-paid preparer      PTIN: **P 02082703**

**If your refund is \$1.00 or less, no refund will be issued.**  
**If you owe \$1.00 or less, no payment is necessary.**

**NO Payment Included – Mail to:**  
Ohio Department of Taxation  
P.O. Box 2679  
Columbus, OH 43270-2679

**Payment Included – Mail to:**  
Ohio Department of Taxation  
P.O. Box 2057  
Columbus, OH 43270-2057



04 08 24

Many of these credits must be calculated using a worksheet and/or be supported by additional required documentation. See the instructions for worksheets and information on supporting documentation.

Nonrefundable Credits

Table listing 23 categories of nonrefundable credits with their respective line numbers and values (e.g., 1. Tax liability before credits (from Ohio IT 1040, line 8c) ..... 1. 394)



# 2023 Ohio Schedule of Credits

Primary taxpayer's SSN

736 33 2824



23280298

Sequence No. 8

24. Grape production credit .....	24.	
25. InvestOhio credit ( <b>include a copy of the credit certificate</b> ) .....	25.	
26. Lead abatement credit ( <b>include a copy of the credit certificate</b> ) .....	26.	
27. Opportunity zone investment credit ( <b>include a copy of the credit certificate</b> ) .....	27.	
28. Technology investment credit carryforward ( <b>include a copy of the credit certificate</b> ).....	28.	
29. Enterprise zone day care & training credits ( <b>include a copy of the credit certificate</b> ) .....	29.	
30. Research & development credit ( <b>include a copy of the credit certificate</b> ).....	30.	
31. Nonrefundable Ohio historic preservation credit ( <b>include a copy of the credit certificate</b> ).....	31.	
32. Ohio low-income housing credit ( <b>include a copy of the credit certificate</b> ).....	32.	
33. Affordable single-family housing credit ( <b>include a copy of the credit certificate</b> ) .....	33.	
34. Total (add lines 12 through 33) .....	34.	0
35. Tax less additional credits (line 11 minus line 34; if negative, enter zero).....	35.	374

**Residency Credits**

36. Nonresident credit – Ohio IT NRC, line 20 ( <b>include a copy</b> ) .....	36.	
37. Resident credit – Ohio IT RC, line 7 ( <b>include a copy</b> ) .....	37.	
38. <b>Total nonrefundable credits</b> (add lines 10, 34, 36 and 37; enter here and on Ohio IT 1040, line 9) .....	38.	20

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**Refundable Credits**

39. Refundable Ohio historic preservation credit ( <b>include a copy of the credit certificate</b> ) .....	39.	
40. Refundable job creation credit & job retention credit ( <b>include a copy of the credit certificate</b> ) .....	40.	
41. Pass-through entity credit ( <b>include a copy of all Ohio IT K-1s</b> ) .....	41.	
42. Motion picture & Broadway theatrical production credit ( <b>include a copy of the credit certificate</b> ).....	42.	
43. Venture capital credit ( <b>include a copy of the credit certificate</b> ) .....	43.	
44. <b>Total refundable credits</b> (add lines 39 through 43; enter here and on Ohio IT 1040, line 16).....	44.	



# 2023 Schedule of Ohio Withholding

Use only black ink/UPPERCASE letters. Use whole dollars only.



23350198

Primary taxpayer's SSN

Sequence No. 11

736 33 2824

List your and your spouse's (if filing jointly) income statements **only if they have Ohio withholding**. In the "P/S" box, if the income statement belongs to the primary taxpayer, enter "P"; if the income statement belongs to the spouse, enter "S". If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies of this schedule if necessary. **Include state copies of your income statements.**

### Part A - Total Withholding

1. Total of all Ohio state tax withheld on pages 1 and 2 as well as any additional pages. Enter here and on line 14 of your Ohio IT 1040 .....1. 563

### Part B - W-2s

1. P/S Box b - EIN Box 1 - Wages, tips, other compensation Box 2 - Federal income tax withheld  
P 135369500 29446 3104

Box 15 - Employer's Ohio ID number Box 16 - Ohio wages, tips, etc. Box 17 - Ohio income tax  
52497391 29446 563

2. P/S Box b - EIN Box 1 - Wages, tips, other compensation Box 2 - Federal income tax withheld

Box 15 - Employer's Ohio ID number Box 16 - Ohio wages, tips, etc. Box 17 - Ohio income tax

3. P/S Box b - EIN Box 1 - Wages, tips, other compensation Box 2 - Federal income tax withheld

Box 15 - Employer's Ohio ID number Box 16 - Ohio wages, tips, etc. Box 17 - Ohio income tax

4. P/S Box b - EIN Box 1 - Wages, tips, other compensation Box 2 - Federal income tax withheld

Box 15 - Employer's Ohio ID number Box 16 - Ohio wages, tips, etc. Box 17 - Ohio income tax

5. P/S Box b - EIN Box 1 - Wages, tips, other compensation Box 2 - Federal income tax withheld

Box 15 - Employer's Ohio ID number Box 16 - Ohio wages, tips, etc. Box 17 - Ohio income tax

6. P/S Box b - EIN Box 1 - Wages, tips, other compensation Box 2 - Federal income tax withheld

Box 15 - Employer's Ohio ID number Box 16 - Ohio wages, tips, etc. Box 17 - Ohio income tax

7. P/S Box b - EIN Box 1 - Wages, tips, other compensation Box 2 - Federal income tax withheld

Box 15 - Employer's Ohio ID number Box 16 - Ohio wages, tips, etc. Box 17 - Ohio income tax



# 2023 Schedule of Ohio Withholding

Primary taxpayer's SSN  
736 33 2824



23350298

Sequence No. 12

## Part C - 1099-Rs

1. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Box 4 - Federal income tax withheld

Total  
distribution

Box 7 -  
Distribution code

Box 14 - Ohio tax withheld

2. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Box 4 - Federal income tax withheld

Total  
distribution

Box 7 -  
Distribution code

Box 14 - Ohio tax withheld

3. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Box 4 - Federal income tax withheld

Total  
distribution

Box 7 -  
Distribution code

Box 14 - Ohio tax withheld

4. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Box 4 - Federal income tax withheld

Total  
distribution

Box 7 -  
Distribution code

Box 14 - Ohio tax withheld

## Part D - W-2Gs

1. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

Box 14 - Ohio state winnings

Box 4 - Federal income tax withheld

Box 15 - Ohio income tax withheld

2. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

Box 14 - Ohio state winnings

Box 4 - Federal income tax withheld

Box 15 - Ohio income tax withheld

3. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

Box 14 - Ohio state winnings

Box 4 - Federal income tax withheld

Box 15 - Ohio income tax withheld

## Part E - 1099-NECs

1. P/S Payer's TIN

Box 6 - Payer's Ohio number

Box 1 - Nonemployee compensation

Box 7 - State income

Box 4 - Federal income tax withheld

Box 5 - Ohio tax withheld

2. P/S Payer's TIN

Box 6 - Payer's Ohio number

Box 1 - Nonemployee compensation

Box 7 - State income

Box 4 - Federal income tax withheld

Box 5 - Ohio tax withheld

Form R  
File by

2023 FAIRFIELD CITY INCOME TAX RETURN 2023

THIS RETURN MUST BE FILED BY EVERYONE REQUIRED TO SUBMIT A DECLARATION OF ESTIMATED TAX EVEN THOUGH DECLARATION WAS ACCURATE AND PAID IN FULL.

Fiscal Years Fill in Dates  
Beginning  
Ending  
And File Within 4 Months of Ending Date

OCCUPATION OR PRINCIPAL BUSINESS ACTIVITY . . . . .  
INDICATE WHETHER SOLE PROPRIETORSHIP EMPLOYEE OTHER  
ACCOUNT NUMBER ACCOUNT TYPE SSN Spouse SSN  
Date moved in . . . . .  
Date moved out . . . . .  
MANISHA KASIREDDY  
3346 SHERLOCK AVE APT 32  
CINCINNATI OH 45220

MANISHA KASIREDDY  
3346 SHERLOCK AVE APT 32  
CINCINNATI OH 45220

Your Name, Address and Social Security Number/Federal ID Number Are Printed Above As They Appear On Our Records. Make Corrections Where Necessary. Add Social Security Number/Federal ID Number If Missing. Attach Copy of Federal Return And Schedules in Lieu of Page 2 Schedules C, E, and H. Otherwise, Returns Will Be Questioned if all lines Applicable to Taxpayer Are Not Completed.

This Space For Tax Office Use Only

Enter Employer's Name, Where Employed, And 2023 Gross Wages, Salaries, Bonuses, Commissions, Tips, Etc. Attach Copy Of W-2 Form(s)

Table with 4 columns: Employer's Name, City Where Employed, City Tax Withheld, Wages, Etc. Row 1: VERITIV OPERATING COMAPNY, 442, 29446

1 a TOTALS (if above is fully taxable and your only income, go next to Line 7) . . . . . 442 29446  
INCOME 2 OTHER INCOME: FROM PAGE 2 . . . . .  
3 TOTAL INCOME (TOTAL OF LINES 1 AND 2 OR PER FEDERAL RETURN ATTACHED) . . . . . 29446  
ADJUST- 4 a ITEMS NOT DEDUCTIBLE (FROM LINE G SCHEDULE X) . . . . . ADD  
MENTS TO 4 b ITEMS NOT TAXABLE (FROM LINE L SCHEDULE X). . . . . DEDUCT  
INCOME 4 c DIFFERENCE BETWEEN LINES 4a and b TO BE ADDED TO OR SUBTRACTED FROM LINE 3. (+ OR -) . . . . .  
5 a ADJUSTED NET INCOME (Line 3 plus or minus Line 4c if Schedule X is used) . . . . . 29446  
4 b Amount of Line 5a Allocable ( % from step 5 Schedule Y). . . . .  
4 c LESS ALLOCABLE NET LOSS PER PREVIOUS INCOME TAX RETURNS (Submit Schedule) . . . . .  
TAX 6 AMOUNT SUBJECT TO FAIRFIELD CITY INCOME TAX (Line 5a OR 5b LESS LINE 5c) . . . . . 29446  
7 FAIRFIELD CITY TAX RATE 1.500% . . . . . 442  
8 CREDITS: a Tax withheld by employer(s) as shown on line 1a above . . . . . 442  
b Payments and credits on 2023 Declaration of Estimated Tax . . . . .  
ALLOWABLE 8 c Earned income (Resident taxes paid City of individuals only) . . . . .  
CREDITS TOTAL CREDITS ALLOWABLE. . . . . 442  
9 BALANCE OF TAX DUE (Line 7 Less Line 8) Make Remittance Payable to City and Attach When Filing . . . . .  
10 OVERPAYMENT CLAIMED (If Line 8 Exceeds Line 7, Enter Difference in Box at Right) . . . . . 0  
Enter Amount of line 10 You Want: Credited to your 2024 Estimated Tax . . \$  
Refunded . . . . . \$

DECLARATION OF ESTIMATED TAX FOR 2024  
11 Total Income Subject to Tax \$ x % 11 \$  
12 Estimated Tax Withheld 12 \$  
13 Total Estimated Tax (Line 11 - Line 12) 13 \$  
14 Credit From Line 10 14 \$  
15 Net Estimated Tax Due (Line 13 - Line 14) 15 \$  
16 First Quarter 2024 Estimated Payment Due (1/4 of Line 15) 16 \$  
17 Total Due With This Return (Add Lines 9 and 16) 17 \$

I CERTIFY 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 THAT THE FIGURES USED HEREIN ARE THE SAME AS FOR FEDERAL INCOME TAX PURPOSES. OHYB9901 09/27/16

SYAM PRIYA RAM SAGAR GUPTA 04/08/2024  
SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER DATE SIGNATURE OF TAXPAYER OR AGENT DATE

GLOBAL TAXES LLC  
245 ROONEY CT  
E BRUNSWICK NJ 08816  
ADDRESS OR NAME AND ADDRESS OF FIRM OR EMPLOYER SIGNATURE OF SPOUSE DATE

If this return was prepared by a tax practitioner, may we contact your practitioner directly with questions regarding the preparation of this return? YES [ ] NO [ ]



# Individual Tax Return 2023

City of Cincinnati  
Income Tax Division  
PO Box 637876  
Cincinnati OH 45263-7876  
Phone: (513) 352-2546  
E-file available at:  
<https://web2.civicacmi.com/Cincinnati>

Tax Return is due by  
**April 15, 2024**

Click on the fields below and type in your information. Then print the form and mail it to our office.

Account Number: _____	SSN: <u>736 33 2824</u>	<b>Please check all that apply:</b> First year filer <input type="checkbox"/> Used Federal Sch C, E, F or K-1 <input type="checkbox"/> Athlete or Entertainer <input type="checkbox"/> Amended Return <input type="checkbox"/> Refund (Amount must be entered on Line 13 to be a valid refund request) <input type="checkbox"/> Account Should be Closed <input type="checkbox"/> Reason: _____
E-Mail: _____	Spouse SSN: _____	
Name (s): <u>MANISHA KASIREDDY</u>		
Address: <u>3346 SHERLOCK AVE APT 32</u>		
City/State/Zip <u>CINCINNATI OH 45220</u>		
If part-year, resident indicate dates of Cincinnati residency: From _____ To _____		

Part A Tax Calculation – Attach 1 <sup>st</sup> page of Federal 1040, Schedule 1, W-2's and other applicable schedules	
1.	Total Qualifying Wages See instructions - <b>Use W-2 Box 5</b> (For multiple W-2's complete Worksheet A on Page 2) \$ 29 446 00
2.	<b>Federal Form 2106 Expenses are no longer allowed (SEE IRS PUBLICATION 5307)</b> ..... XXXXXXXXXXXXXXXXXXXX
3.	..... XXXXXXXXXXXXXXXXXXXX
4.	Less Nontaxable Income (part year or non-residents only) (provide calculations)..... \$
5.	Taxable Qualified Wages (Line 1 minus Line 4)..... \$ 29 446 00
6.	Other Income or (Loss) from Federal Sch 1, C, E, F, K-1, 1099-MISC, Form W-2G (Complete Worksheet B on page 2 and <b>enclose copies of all Federal Schedules</b> )... \$
7.	Cincinnati Taxable Income (Line 5 plus Line 6) <b>Losses on Line 6 do not offset W-2 Income from Line 5</b> \$ 29 446 00
8.	Cincinnati Income Tax (Multiply Line 7 by 1.8% (.018) <b>See Instructions</b> \$ 530 00
9 a.	Cincinnati Tax Withheld (per W-2s)..... \$
9 b.	Estimates Paid (including credit from a previous year)..... \$
9 c.	Other Local Taxes Paid, <b>See Instructions</b> (Enclose W-2s or Other City returns) ..... \$ 442 00
10.	Total Payments and Credits (Lines 9a + 9b + 9c)..... \$ 442 00
11.	Tax Due (Subtract Line 10 from Line 8) ( <b>Amounts less than \$10.00 are not due</b> ) ..... \$ 88 00
12.	Overpayment (Line 10 greater than Line 8)..... \$ <b>Federal Extension filed</b>
13.	Amount to be Refunded ( <b>Amounts less than \$10.00 will not be refunded</b> ) \$ <b>If yes, attach copy</b>
14.	Check box for Direct Deposit request <input type="checkbox"/> Enter Direct Deposit information on Page 2 \$ <b>Yes <input type="checkbox"/></b>
	Credit to Next Year..... \$ <b>No <input checked="" type="checkbox"/></b>

Part B Declaration of Estimated Tax for 2024 – Mandatory if 2023 liability was \$200.00 or more	
15.	Total Estimated Income Subject to Tax..... \$ 29 446 00
16.	Cincinnati Estimated Income Tax Due (Multiply Line 15 by 1.8% (.018)..... \$ 530 00
17.	Estimated Taxes Withheld from Wages..... \$ 442 00
18.	Estimated Tax Due after Withholding (Line 16 less Line 17) <b>STOP</b> if this amount is less than \$200.00..... \$ 88 00
19.	Quarter One Estimated Tax Due Before Credits (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.	<b>TOTAL AMOUNT DUE</b> — Line 11 plus Line 21 \$ 88 00 ( <b>Make checks payable to "City of Cincinnati" or pay online at <a href="https://web2.civicacmi.com/Cincinnati">https://web2.civicacmi.com/Cincinnati</a></b> )

*\*Subsequent estimated payments are due 06/17/24, 09/16/24 and 01/15/25  
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 <u>GLOBAL TAXES LLC</u>	PTIN _____	<b>May the City Tax Division discuss this return with the preparer shown to the left?</b>  <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Signature of Taxpayer or Agent _____	Date _____
Name of Firm or Employer <u>245 ROONEY CT</u>	Address of Firm or Employer <u>E BRUNSWICK NJ 08816 (678) 965-9522</u>		Signature of Spouse _____	Date _____
Telephone Number _____		Daytime Telephone Number _____		



**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)
VERITIV OPERATING COMAPNY	FRFLD	29 446 00		442 00
<b>Totals</b> (Enter Total Qualifying Wages on Line 1, Page 1)		29 446 00		442 00

**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 Percentage from Sch Y	Column C Cinti Taxable Income (Column A x Column B)
1.	<b>Schedule C - Business Income</b> (A separate allocation schedule is required for each Schedule C).	\$		\$
2.	<b>Schedule E - Rental Income</b> (Residents enter profit/loss from all properties. Nonresidents enter only profit/loss from Cincinnati properties).	\$	100.00	\$
3.	<b>Schedule K-1 - Partnership Income</b> (Residents enter profit/loss from entities that do not withhold Cincinnati tax on entire distributive share)	\$	100.00	\$
4.	<b>Other Income – Fed, Sch. 1 (1040) Line 8, 1099-MISC, 1099-NEC, W-2G &amp; Schedule F, etc.</b>	\$		\$
5.	<b>Allowable Net Operating Loss Deduction</b> (Enter the amount claimed as a deduction in Column C) Also enclose a worksheet (see a form example on website) showing prior year losses for up to 5 years and amounts previously claimed.			\$ (            )
6.	<b>Total Income (Loss)</b> Combine Lines 1 through 5 and enter this amount on Page 1, Line 6			\$

**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

**SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA**

**For 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).....			_____
<b>Enter Percentage in Column B of Worksheet B</b>			

**For tax years starting on or after January 1, 2023, alternative methods may be used by businesses employing remote workers as set forth in ORC 718.021 and CMC 311-17.**

**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 1.8% of the Qualifying Wages reported on each individual W-2. Credit is limited to the local tax rate used (**1.8% 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.

**In Part A, indicate if a Federal Extension was filed.**

**Part B - Declaration of Estimated Tax for the Following Year**

The City of Cincinnati 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. **If the total estimate due after applicable credits for 2024 is less than \$200.00, then no declaration is required to be filed**

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 06/17/24 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 09/16/24 and the final estimated payment is due 01/15/25. **Failure to remit timely estimated payments will result in the assessment of interest and penalties.**