

CITY OF CINCINNATI INCOME TAX BUREAU

GENERAL INSTRUCTIONS

For completion of **WITHHOLDING REFUND** requests

ALL OF THE FOLLOWING ITEMS MUST BE SUBMITTED TOGETHER (IF APPLICABLE) TO BE CONSIDERED A COMPLETE RETURN. A REFUND REQUEST ON AN INCOMPLETE RETURN WILL BE DENIED AND RETURNED TO THE TAXPAYER:

NONRESIDENTS of Cincinnati:

- 1) The Cincinnati Income Tax Return (Form R) must be completed and signed.
- 2) Completed form L-2-C and itinerary of days worked outside of Cincinnati. The back of this form provides the itinerary format to be utilized. (Please refer to the back of Form L-2-C for detailed instructions for Form L-2-C)
- 3) 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.
- 4) A clear and complete copy of the applicable W-2's that include federal, state, and local tax information including the city (cities) for which local tax was withheld.
- 5) Employer explanation for any difference between gross wages (the largest amount in Box 1, 5, or the total of all amounts in Box 20) and the taxable amount per your W-2, such as moving expenses, severance pay, non-qualified plans, etc.
- 6) If you are claiming Employee Business Expenses, please submit supporting schedules.

BE SURE TO SIGN BOTH THE RETURN AND FORM L-2-C.

RESIDENTS of Cincinnati:

- 1) The Cincinnati Income Tax Return (Form R) must be completed and signed.
 - 2) Documentation of taxes paid to other localities must be submitted. (W-2 & / or Other city return)
 - 3) A clear and complete copy of the applicable W-2's that include federal, state, and local tax information including the city (cities) for which local tax was withheld.
 - 4) Employer explanation for any difference between gross wages (the largest amount in Box 1, 5, or the total of all amounts in Box 20) and the taxable amount per your W-2, such as moving expenses, severance pay, non-qualified plans, etc.
 - 5) If you are claiming Employee Business Expenses, please submit supporting schedules.
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Returns with any of the applicable items missing will be considered incomplete. Unsigned and/or incomplete requests cannot be processed and will be returned to the sender.

For additional information or assistance in completing your tax return, please call (513) 352-2558 Monday through Friday 7:30 A.M. to 5:00 P.M.