

FORM L-2-C Tax Year 2024

Computation of Nonresident Taxable Income

If you are a nonresident employee working both in and out of the City of Cincinnati, complete this form for **each employer**.

NAME _____ SOCIAL SECURITY NO. _____
 NAME OF EMPLOYER _____

PART I Wage and Salary Allocation

1)	Total Days in Year (365 or 366 in leap years unless you worked only part of the year)	<input style="width: 100%;" type="text"/>
	Indicate the dates of part-year employment from _____ to _____	
2)	Non-Working Days	
a)	Saturdays and Sundays not Worked (104 Saturdays and Sundays in 2024)	<input style="width: 100%;" type="text"/>
b)	Holidays.....	<input style="width: 100%;" type="text"/>
c)	Sick Leave Used.....	<input style="width: 100%;" type="text"/>
d)	Vacation.....	<input style="width: 100%;" type="text"/>
e)	Other Non-Working Days.....	<input style="width: 100%;" type="text"/>
	Explanation:.....	
f)	Total Non-Working Days (Total Lines 2a through 2e).....	<input style="width: 100%;" type="text"/>
3)	Total Days Worked During the Year (Line 1 minus Line 2f).....	<input style="width: 100%;" type="text"/>
4)	Total Days Worked Outside the City of Cincinnati Per Your Itinerary.....	<input style="width: 100%;" type="text"/>
5)	Days Worked Within the City of Cincinnati (Line 3 minus Line 4).....	<input style="width: 100%;" type="text"/>
6)	Cincinnati Allocation Percentage (Line 5 divided by Line 3).....	<input style="width: 100%;" type="text"/>
	(Enter this percentage on Line 2 of the Nonresident Refund Tax Return)	

PART II Commission Income Allocation

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	<input style="width: 100%;" type="text"/>
2)	Sales Made in Cincinnati	<input style="width: 100%;" type="text"/>
3)	Sales Made Outside Cincinnati	<input style="width: 100%;" type="text"/>
4)	Cincinnati Allocation Percentage (Line 2 divided by Line 1)	
	(Enter this percentage on Line 2 of the Cincinnati Tax Return.)	<input style="width: 100%;" type="text"/>

INSTRUCTIONS

PART I - Complete if you were a nonresident who earned wages and salaries outside Cincinnati.

PART II - Complete if you were a nonresident who earned commissions outside Cincinnati.

PARTS I and II - Complete if you were a nonresident who earned both salaries and commissions outside Cincinnati.

PART I - Total days in the year must be 365 (leap years 366) unless the employment was for less than a full year. If applicable, indicate the dates of part-year employment. Explain the nature of any "Other Non-Working Days" indicated on Line 2e. Days worked outside Cincinnati on Line 4 may not include days included on Lines 2a through 2e. Complete the Itinerary Form for days indicated on Line 4.

PART II - The Allocation Percentage is based on the amount of sales made, not the amount of commissions received.

If this form is not applicable to your employment situation and you apportion less than 100% of your income to Cincinnati, you must provide a detailed written explanation of how your taxable income was calculated.

NONRESIDENT 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. Use the Individual Income Tax Return if you have made estimated payments or receive additional taxable income other than wages.

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. Nonresidents are only subject to Cincinnati tax on the income earned in the City of Cincinnati

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

Check the appropriate Residency Status box. Part-year residents should fill in the dates as a Cincinnati resident.

In the box "Address/City Where Work Was Performed", please indicate the location where you performed the services rather than the company headquarters. ***If you work in multiple locations, complete the Itinerary Form. If you work 100% remotely at home, please check the box next to your work location address.***

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 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 – Multiply the percentage from Form L-2-C line 6 on line 1. If you are a resident of the City of Cincinnati, you may not allocate days worked out of the city.

Line 3 – Multiply the amount of Line 2 by 1.8%.

Line 4 – Enter the amount of withholding taxes paid to Cincinnati. Generally this is Box 19 on the Form W-2 "Local Taxes Paid".

Line 5 – Residents of the City of Cincinnati may claim taxes paid to another city up to 1.8% of the Qualifying Wages reported on the 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. Non-residents may not claim taxes paid to another municipality.

Line 6 – Line 4 plus Line 5.

Line 7 – Line 6 minus Line 3. Please use the direct deposit option for convenience and accuracy.

A complete return includes all of the following items:

- A signed and dated tax return packet.
- Copies of all W-2s that include information in Boxes 1, 5, 19, and 20.
- Form L-2-C
- An Itinerary of Days Worked Outside of Cincinnati.

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.