

GENERAL INFORMATION

- For the complete 2022 Individual City Tax Form and Instruction Booklet, which includes additional information on how to complete this form, please go to <http://ccatax.ci.cleveland.oh.us/?p=taxforms>

RETURN AND PAYMENT INFORMATION

- The 2022 Return and any Tax Due is due **April 18, 2023**.
- Penalty and interest may be imposed on unpaid income tax and unpaid estimated income tax as defined by *Ohio Revised Code 718.27*.
- Failure to pay estimated tax payments totaling 90% of the current year tax due or 100% of the prior year tax due no later than 15 days after the end of your tax year may result in penalty and interest charges for underpayment of estimated tax in accordance with *Ohio Revised Code 718.08*.

EXEMPTION CERTIFICATE

- If you live in a mandatory filing community, you may not be required to pay municipal income tax if:
 - You are retired and only received pension, Social Security, interest, or dividend income.
 - You are a member of the Armed Forces or reserve components of the United States for the entire year 2022 (This does not include civilians employed by the military or National Guard.).
 - You are under 18 for the entire year 2022.*
**All individuals who are 18 years of age and older are subject to local income tax. Note: Montpelier, Munroe Falls, New Paris, Oakwood, Obetz, Phillipsburg and Riverside have no minimum age. Geneva-on-the-Lake uses 15 as a minimum age. Grand River, and West Milton use 16 as the minimum age. New Carlisle individuals 16 and 17 years old who earn \$2,500.00 or more are subject to the tax.*
 - You have no earned income for the entire year 2022 (Public Assistance, Unemployment, SSI, etc.)
 - You closed a business or sold rental property prior to 1/1/2022.
- Please read the instruction booklet found at <http://ccatax.ci.cleveland.oh.us/?p=taxforms> to determine whether you have taxable income for municipal income tax purposes. If you have no taxable income for municipal purposes, complete and file the Exemption Certificate found at the link above.