

CCA – DIVISION OF TAXATION 216.664.2070 800.223.6317 www.ccatax.ci.cleveland.oh.us

Tax forms due April 15, 2024

# 2023

## **Individual Municipal Income Tax Forms**

eFile with CCA at https://efile.ccatax.ci.cleveland.oh.us

 Social Se	curity No.	
-	_	
_	_	

. . . .

Read the instruction booklet to determine whether you have taxable income for municipal income tax purposes.

If you have taxable income, complete and file the City Tax Form.

If you have no taxable income for municipal purposes, complete and file the Exemption Certificate below.

	CCAN	MEMBER MUNICIPA	LITIES		
Burton Clayton Cleveland Dalton Edon Elida Geneva-on-the-Lake Germantown	Munroe Falls	New Carlisle New Madison New Miami New Paris North Baltimore North Randall Oakwood (Paulding Cou Obetz	Seville	burg g de reek	Shreve Somerset South Russell Union Waynesfield West Milton
I LIVE IN A MANDATORY FIL	ING COMMUNITY AND I AM N	NOT REQUIRED TO PAY MUN	NICIPAL INCOME	IAX BECAUSE:	
<ol> <li>RETIRED, received dividend income</li> </ol>	only pension, Social Secur	ity, interest or 4.			HE ENTIRE YEAR mployment, SSI, etc.)
UNITED STATES FO	ARMED FORCES OF THE DR THE ENTIRE YEAR 202 bloyed by the military or Nat	3. (This does not	BUSINESS C SOLD prior to		TAL PROPERTY
3. □ UNDER 18 FOR TH *see reverse for excep					
IF EXEMPT, COMPLET	<b>FE, DETACH AND RETU</b>	IRN THE EXEMPTION	CERTIFICATE	IN THE ENCL	OSED ENVELOPE.
	KEEP TOP	PORTION FOR YOUR	RECORDS.		
IF YO	U ARE NOT FILING TH	IS EXEMPTION CERT	IFICATE, PL	EASE DISCAF	RD.
CCA – DIVISION OF TAXATIO	<b></b>	BEXEMPTION CER		• • • • • • • • • • •	• • • • • • • • • • • • • • •
205 W SAINT CLAIR AVE CLEVELAND OH 44113-1503					NGES ON REVERSE.
Name					Security No.
Name of spouse if joint return					
				_	_
Current address		Apt. #			
City	State	Zip			
LIVE IN A MANDATORY FIL	ING COMMUNITY AND I AM N	NOT REQUIRED TO PAY MUN		TAX BECAUSE:	
1. RETIRED, received only p 2. MEMBER OF THE ARME	ension, Social Security, Interest or I D FORCES OF THE UNITED E YEAR 2023. (This does not incluc nilitary or National Guard.)	Dividend Income 4. NO (Pul	EARNED INCOME blic Assistance, Une	FOR THE ENTIRE YE mployment, SSI, etc.) R RENTAL PROPERTY	

	or mane on projed by the minuary of mar
3.	
J.	UNDER 18 FOR THE ENTIRE YEAR 2
	*ana ravaraa far avaantiana

. . . . .

Do you authorize your preparer to contact us regarding this return? YES 
NO

see reverse for exceptions								
	SIGNATURE OF SPOUSE, IF JOINT RETURN		SIGNATURE OF PREPARER, IF NOT TAXPAYER	DATE				

# IF YOU ARE NOT FILING THIS EXEMPTION CERTIFICATE, PLEASE DISCARD.

\*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, Riverside and Somerset 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.

To request a refund complete a City Tax Form and attach the refund worksheet.

Taxpayer Name			Social Security No.
Name of spouse if joint return			
Address		Apt. #	Move In
			/ /
City	State	Zip	Move Out
			/ /

## SHOW NAME AND ADDRESS CHANGES BELOW

	2023–City Ta		CCA – DIVISION OF TAXATION 216.664.2070 • 800.223.6317 www.ccatax.ci.cleveland.oh.us									
A	90% payn to avoid penal	Refund     Amended       Individual     Joint       Extension Attached										
CCA FORM	120-16-IR	1				1 Empl	ovor's N		KABLE	E INCON CITY	ИЕ	INCOME
Name			Social	Security No	0.	· · ·	oyer's Na	ame		CITY		INCOME
Name of s	spouse if joint return					a. b.						
			-	_		с.						
Current ad	aaress	Apt. #	N /	/love In		d.						
City, State	e, Zip		, M	ove Out		2. Total W	/At	tach W-2s)				
			/	/		2. 10tal W	ayes (	or 1099s /				
IF MOVE	D DURING THE YEAR SHOW	<u>/ CHANGES BELOW</u>				3. Busines	ss Income	(Schedule C)				
			_	_		4. Rental	Income (	Attach Schedule E				
			_	_		5. K-1 Inc	ome (scher	Attach dule E & K-1)				
			N	love In			`					
			/ M	/ ove Out			ncome Sour					
			/	ove Out			CITY OF I	RESIDENCE		(	<u>PHON</u> )	IE NUMBER
NOTE: IF	TOTAL WAGES WERE EARNED	N THE SAME CITY YO			AX WAS	CORREC		HELD, COM		EYELLO		IONS ONLY, SIGN,
	CTION A Employme	ent / Profit Tax 202			NO ANL	COWPLE		IN ITS ENI	IKEIY.			
L	COLUMN 1	COLUMN 2	COLUMN 3	COLU	MN 4	COLU	MN 5	COLUM	16	COLUN	IN 7	COLUMN 8
1	Work City Name		Work			Less: Withheld W-2)	Tax (Attach			Less: Paid (	Tax	Tax Due CCA
N E	List Each City Only Once	Taxable Income	City Tax Rate	Tax D	Due	Paid Othe	or er Cities	Less: Pr Year Cre		Employ Tax Esti	ment	(If \$10.00 or less enter zero)
9												
10	Total each column. Add positive figures only in Column 8.											
	If a negative figure is shown in Columr	8, enter as credit or refund.		11a CF	REDIT			1	l1b	REFUND		
11	The credit or refund amount must be g	reater than \$10.00.										
SEC	CTION A-1 Employm	ent / Profit Tax Es			nstruc	COLUMN		· · ·	to rec		Estima	
		-	COLUMN 10 Estimated			2023 Cre	В	Balance			COLUMN 13 Payment Due	
12	Work Cit	у	Tax Due		(	(From Col. 8 only)		(COI. 10	Less	501. 11)	(1⁄4 0	f Col. 10 less Col. 11)
13	Total each column.											
		e Tax 2023 (Refer	to Schodula	P Works	shoot o	n rovoreo	of form	before pr	00000	ling to Li	ino 14)	
52	COLUMN 14	COLUMN 15	COLU			.UMN 17		UMN 18		OLUMN 19		COLUMN 20
						Residence Nithheld	Les	s: Prior	On	ss: Tax Pa n Residend	ce	Tax Due CCA (If \$10.00 or less
	Residence City	Taxable Income	Scheo	lule R	(Átta	ach W-2)	Yea	s: Prior r Credit	Та	ax Estimat	e	enter zero)
14							-					
14a												
15	Total each column. Add positive figures only in Column 20.			0.000								
16	If a negative figure is shown in Column The credit or refund amount must be g	20, enter as credit or refund eater than \$10.00.	l. 16a	a CREE	ווכ			16b	RE	EFUND		
	-	e Tax Estimate 20		struction	ns) – r	nust be co	omplete	d to receiv	/e 202	4 Estima	ited Bi	lls
	COLUMN		,	LUMN 22		COLUN	/N 23	C	OLUMN	N 24		COLUMN 25
	Residence	City		timated dence Tax		2023 C From Line)			Balanc 2 Less	ce Col. 23)	(¼ of	Payment Due Col. 22 less Col. 23)
											1	,
17	Total each column.											
18	Tax Due with this return Write Taxpayer Identification	- Add figures show	vn in last co	olumn of	Lines	10-13-15	5-17	on of T-	ation			
I DECLARE THAT I HA	AVE EXAMINED THIS RETURN AND ACCOMPANYING SCHEDULES A	ND STATEMENTS. TO THE BEST OF MY KNOW	LEDGE AND BELIEF IT IS T	RUE, CORRECT AND	COMPLETE. TH	IE TIGURES USED HEP	REIN ARE THE SAM	E AS USED FOR FEDER	ALINCOME T	TAX PURPOSES ADJ	USTED TO MU	NICIPAL INCOME TAX ORDINANCES.
	norize your preparer to contact us rega Signature of Taxpa	•	NO  gnature of Spou	se if joint rot	urn	L DAT	F	Signature	of Press	arer, if not Ta	xnaver	
SIGN HERE			gnature of Spoul	oo, n joint ret		DA	_	Signature	Surieha		payer	DATE
	NO Payment Enclosed	- Mail to:	Payment	t Enclosed	I - Mail t	o:		Re	fund F	Request - I	Mail to:	1
MAIL			CCA – D PO BOX	IVISION OI 94723	F TAXAT	TION		CC	CA – DI	VISION O		
то	Cleveland OH 44101-481	0		d OH 4410	1-4723		PO BOX 94520 Cleveland OH 44101-4520					

$ \begin{array}{c} \hline \\ \hline $	ION CREDIT CARD A	UTHORIZATION	L DETACH HERE ゴ
$\sim$	COME TAX DUE YOU MUST COMPLETE THE F	OLLOWING:	
	CHECK ONE 🗆 VISA 🗆 🛚	IASTERCARD	AMERICAN EXPRESS
Taxpayer's name			Taxpayer's Social Security No.
Cardholder's name			
Cardholder's address		Apt. #	
City	State	Zip	
	ACCOUNT NUMBER		
			TOTAL AMOUNT CHARGED \$
V CODE	EXPIRATION DATE	CARDHOLDER'S AUTHORIZE	D SIGNATURE DATE

#### SCHEDULE L

### Schedule of Business and Rental Losses

Note: Business and/or rental losses may be carried forward for five (5) years. A loss in one city may offset a business or rental gain in the same city. See municipal ordinance for exceptions. Individuals with net profit/distributive share income sourced in multiple municipalities with current and/or prior year losses refer to the CCA Resident Business/Rental Income Worksheet.

rd for						
ental		City	Year End	Taxable Income or Loss	Allowable Loss From Prior Year	Total Adjusted Income
ions.						
irced						
sses	1					
eet.						

								ADJ		RESID		CITY PE	ERCEN	TAGE F D AREA	RATES							
MUNICIPALITY	NO TAX WITH-	.5%	.75%	1%	1.1%	1.12%	(FI 1.2%	ND YOU 1.25%	JR WOF 1.4%	1.5%	7 RATE	1.65%	SHADE 1.75%	D AREA	BELOV	V) 2.1%	2.25%	2.4%	2.5%	2.6%	2.75%	3.0%
	HELD																					
Burton	1	.75	.63	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
Clayton	1.5	1.25	1.13	1	.95	.94	.90	.88	.80	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75
Cleveland	2.5	2	1.75	1.5	1.40	1.38	1.3	1.25	1.1	1	.90	.85	.75	.70	.50	.40	.25	.10	0	0	0	0
Dalton (2023)	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dalton (2024)	1.5	1.00	.75	.50	.40	.38	.30	.25	.10	0	0	0	0	0	0	0	0	0	0	0	0	0
Edon	1.75	1.25	1	.75	.65	.63	.55	.50	.35	.25	.15	.10	0	0	0	0	0	0	0	0	0	0
Elida	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75
Geneva-on-the-Lake	1.5	1	.75	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
Germantown	1.5	1.2	1.05	.90	.84	.83	.78	.75	.66	.60	.60	.60	.60	.60	.60	.60	.60	.60	.60	.60	.60	.60
Grand Rapids	1	.75	.63	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
Grand River	2	1.5	1.25	1	.90	.88	.80	.75	.60	.50	.40	.35	.25	.20	0	0	0	0	0	0	0	0
Highland Hills	2.5	2	1.75	1.5	1.40	1.38	1.3	1.25	1.1	1	.90	.85	.75	.70	.50	.40	.25	.10	0	0	0	0
Linndale	2	1.5	1.25	1	.90	.88	.80	.75	.60	.50	.40	.35	.25	.20	0	0	0	0	0	0	0	0
Marble Cliff	2	1.5	1.25	1	.90	.88	.80	.75	.60	.50	.40	.35	.25	.20	0	0	0	0	0	0	0	0
Mentor-on-the-Lake	2	1.5	1.25	1	.90	.88	.80	.75	.60	.50	.40	.35	.25	.20	0	0	0	0	0	0	0	0
Montpelier	1.6	1.10	.85	.60	.50	.48	.40	.35	.20	.10	0	0	0	0	0	0	0	0	0	0	0	0
Munroe Falls	2.25	1.75	1.5	1.25	1.15	1.13	1.05	1	.85	.75	.65	.60	.50	.45	.25	.15	0	0	0	0	0	0
New Carlisle	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
New Madison	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Miami	1.75	1.25	1	.75	.65	.63	.55	.50	.35	.25	.15	.10	0	0	0	0	0	0	0	0	0	0
New Paris	1	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
North Baltimore	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
North Randall	2.75	2.25	2	1.75	1.65	1.63	1.55	1.5	1.35	1.25	1.15	1.1	1	.95	.75	.65	.50	.35	.25	.15	0	0
Oakwood (Paulding County)	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Obetz	2.5	2	1.75	1.5	1.40	1.38	1.3	1.25	1.1	1	.90	.85	.75	.70	.50	.40	.25	.10	0	0	0	0
Orwell	1.5	1	.75	.50	.40	.38	.30	.25	.10	0	0	0	0	0	0	0	0	0	0	0	0	0
Paulding	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1
Phillipsburg	1.5	1	.75	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
Pitsburg	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Riverside	2.5	2.0	1.75	1.5	1.4	1.38	1.3	1.25	1.1	1	.90	.85	.75	.70	.50	.40	.25	.10	0	0	0	0
Rock Creek	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Russells Point	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Seville	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Shreve	1	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
Somerset	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
South Russell	1.25	.88	.69	.50	.43	.41	.35	.31	.31	.31	.31	.31	.31	.31	.31	.31	.31	.31	.31	.31	.31	.31
Union	1.5	1	.75	.50	.40	.38	.30	.25	.10	0	0	0	0	0	0	0	0	0	0	0	0	0
Waynesfield	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
West Milton	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5

CHEDULE R WORKSHEET - DO NOT INCLUDE INCOME REPORTED ON THE CCA RESIDENT BUSINESS / RENTAL INCOME WORKSHEET												
COLUMN 1 WORK CITY	COLUMN 2 TAXABLE INCOME	COLUMN 3 RESIDENCE CITY	COLUMN 4 SCHEDULE R TAX RATE FROM ABOVE	COLUMN 5 RESIDENCE TAX DUE COLUMN 2 TIMES COLUMN 4								
			%									
			%									
			%									
**												
TOTALS												
Enter totals on tax return	LINE 14, COLUMN 15			LINE 14, COLUMN 16								

#### SCHEDULE R WORKSHEET INSTRUCTIONS

#### Do not include income reported on the CCA Resident Business/Rental Income Worksheet.

- Column 1 Enter name of your work city. If more than one city, list each city separately. If work city is the same as residence city, enter name of work city on the \*\* line.
  - NOTE: Income earned in same city you live in with employment tax withheld correctly is not subject to residence tax.
- Column 2 Enter total income earned in each city listed in Column 1. Add all figures and enter total on front of form on line 14, column 15.
- Column 3 Enter name of residence city. If residence city changed during year, prorate Column 2.
- **Column 4** To locate your adjusted residence tax rate:
  - (a) Find the WORK CITY RATE in the shaded area of SCHEDULE R.
  - (b) Follow that WORK CITY column down until you reach the row naming your residence city.
  - (c) Circle that percentage and enter in Column 4.
- Column 5 Multiply Column 2 by Column 4 and enter the tax due. Add all figures and enter total on front of form on line 14, column 16.