



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

2023

Individual Municipal Income Tax Forms

Tax forms due April 15, 2024

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

Social Security 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.

CCA MEMBER MUNICIPALITIES

Burton	Grand Rapids	New Carlisle	Orwell	Shreve
Clayton	Grand River	New Madison	Paulding	Somerset
Cleveland	Highland Hills	New Miami	Phillipsburg	South Russell
Dalton	Linndale	New Paris	Pittsburg	Union
Edon	Marble Cliff	North Baltimore	Riverside	Waynesfield
Elida	Mentor-on-the-Lake	North Randall	Rock Creek	West Milton
Geneva-on-the-Lake	Montpelier	Oakwood (Paulding County)	Russells Point	
Germantown	Munroe Falls	Obetz	Seville	

EXEMPTION CERTIFICATE

I LIVE IN A MANDATORY FILING COMMUNITY AND I AM NOT REQUIRED TO PAY MUNICIPAL INCOME TAX BECAUSE:

- | | |
|--|--|
| <p>1. <input type="checkbox"/> RETIRED, received only pension, Social Security, interest or dividend income</p> <p>2. <input type="checkbox"/> MEMBER OF THE ARMED FORCES OF THE UNITED STATES FOR THE ENTIRE YEAR 2023. (This does not include civilians employed by the military or National Guard.)</p> <p>3. <input type="checkbox"/> UNDER 18 FOR THE ENTIRE YEAR 2023.
*see reverse for exceptions</p> | <p>4. <input type="checkbox"/> NO EARNED INCOME FOR THE ENTIRE YEAR 2023. (Public Assistance, Unemployment, SSI, etc.)</p> <p>5. <input type="checkbox"/> BUSINESS CLOSED OR RENTAL PROPERTY SOLD prior to 1/1/23.</p> |
|--|--|

IF EXEMPT, COMPLETE, DETACH AND RETURN THE EXEMPTION CERTIFICATE IN THE ENCLOSED ENVELOPE.

KEEP TOP PORTION FOR YOUR RECORDS.

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

CCA – DIVISION OF TAXATION
205 W SAINT CLAIR AVE
CLEVELAND OH 44113-1503

2023 EXEMPTION CERTIFICATE

SHOW NAME OR ADDRESS CHANGES ON REVERSE.

Name	Social Security No.
Name of spouse if joint return	- -
Current address Apt. #	- -
City State Zip	

I LIVE IN A MANDATORY FILING COMMUNITY AND I AM NOT REQUIRED TO PAY MUNICIPAL INCOME TAX BECAUSE:

- | | |
|--|--|
| <p>1. <input type="checkbox"/> RETIRED, received only pension, Social Security, Interest or Dividend Income</p> <p>2. <input type="checkbox"/> MEMBER OF THE ARMED FORCES OF THE UNITED STATES FOR THE ENTIRE YEAR 2023. (This does not include civilians employed by the military or National Guard.)</p> <p>3. <input type="checkbox"/> UNDER 18 FOR THE ENTIRE YEAR 2023.
*see reverse for exceptions</p> | <p>4. <input type="checkbox"/> NO EARNED INCOME FOR THE ENTIRE YEAR 2023. (Public Assistance, Unemployment, SSI, etc.)</p> <p>5. <input type="checkbox"/> BUSINESS CLOSED OR RENTAL PROPERTY SOLD prior to 1/1/23.</p> |
|--|--|

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

SIGNATURE OF TAXPAYER	SIGNATURE OF SPOUSE, IF JOINT RETURN	PHONE NUMBER	SIGNATURE OF PREPARER, IF NOT TAXPAYER	DATE
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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.

SHOW NAME AND ADDRESS CHANGES BELOW

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



2023-City Tax Form — Due April 15, 2024

90% payment due January 15, 2024 to avoid penalty and interest (see ordinance)

CCA FORM 120-16-IR

CCA – DIVISION OF TAXATION

216.664.2070 • 800.223.6317 www.ccatax.ci.cleveland.oh.us

Refund, Amended, Individual, Joint, Extension Attached checkboxes

PRINT OR TYPE

Name, Social Security No., Name of spouse if joint return, Current address, Apt. #, City, State, Zip, IF MOVED DURING THE YEAR SHOW CHANGES BELOW

TAXABLE INCOME table with columns: 1. Employer's Name, CITY, INCOME; 2. Total Wages; 3. Business Income; 4. Rental Income; 5. K-1 Income; 6. Other Income Source; CITY OF RESIDENCE, PHONE NUMBER

NOTE: IF TOTAL WAGES WERE EARNED IN THE SAME CITY YOU LIVED IN AND CITY TAX WAS CORRECTLY WITHHELD, COMPLETE YELLOW SECTIONS ONLY, SIGN, DATE, ATTACH W-2 FORMS AND MAIL RETURN. ALL OTHERS SEE INSTRUCTIONS AND COMPLETE FORM IN ITS ENTIRETY.

SECTION A Employment / Profit Tax 2023 table with columns: LINE, COLUMN 1 Work City Name, COLUMN 2 Taxable Income, COLUMN 3 Work City Tax Rate, COLUMN 4 Tax Due, COLUMN 5 Less: Tax Withheld, COLUMN 6 Less: Prior Year Credit, COLUMN 7 Less: Tax Paid On Employment Tax Estimate, COLUMN 8 Tax Due CCA

SECTION A-1 Employment / Profit Tax Estimate 2024 (See instructions) – must be completed to receive 2024 Estimated Bills table with columns: COLUMN 9 Work City, COLUMN 10 Estimated Tax Due, COLUMN 11 2023 Credit, COLUMN 12 Balance, COLUMN 13 Payment Due

SECTION B Residence Tax 2023 (Refer to Schedule R Worksheet on reverse of form before proceeding to Line 14) table with columns: COLUMN 14 Residence City, COLUMN 15 Taxable Income, COLUMN 16 Tax Due Schedule R, COLUMN 17 Less: Residence Tax Withheld, COLUMN 18 Less: Prior Year Credit, COLUMN 19 Less: Tax Paid On Residence Tax Estimate, COLUMN 20 Tax Due CCA

SECTION B-1 Residence Tax Estimate 2024 (See instructions) – must be completed to receive 2024 Estimated Bills table with columns: COLUMN 21 Residence City, COLUMN 22 Estimated Residence Tax, COLUMN 23 2023 Credit, COLUMN 24 Balance, COLUMN 25 Payment Due

18 Tax Due with this return – Add figures shown in last column of Lines 10-13-15-17 Write Taxpayer Identification Number on remittance. Make check payable to CCA - Division of Taxation.

DECLARE THAT I HAVE EXAMINED THIS RETURN AND ACCOMPANYING SCHEDULES AND STATEMENTS. TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES ADJUSTED TO MUNICIPAL INCOME TAX ORDINANCES.

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

SIGN HERE section with fields for Signature of Taxpayer, Signature of Spouse, DATE, Signature of Preparer, DATE

MAIL TO section with three columns: NO Payment Enclosed - Mail to: CCA - DIVISION OF TAXATION; Payment Enclosed - Mail to: CCA - DIVISION OF TAXATION; Refund Request - Mail to: CCA - DIVISION OF TAXATION

PLACE CHECK, MONEY ORDER OR CREDIT CARD AUTHORIZATION ON TOP. MUST ATTACH W-2 BELOW REMITTANCE.



CCA - DIVISION OF TAXATION

CREDIT CARD AUTHORIZATION

DETACH HERE

TO CHARGE YOUR INCOME TAX DUE YOU MUST COMPLETE THE FOLLOWING:

CHECK ONE VISA MASTERCARD

AMERICAN EXPRESS

Taxpayer's name		Taxpayer's Social Security No.	
Cardholder's name		-	
Cardholder's address		Apt. #	
City	State	Zip	

Taxpayer's Social Security No.
-

ACCOUNT NUMBER

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

TOTAL AMOUNT CHARGED \$ _____

V CODE

--	--	--

EXPIRATION DATE

MO.		YR.	

CARDHOLDER'S AUTHORIZED SIGNATURE

____/____

DATE

SCHEDULE 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.