Name

NOTE:

W-2 BELOW REMITTANCE, ATTACH ALL ITEMS HERE.

**FORMS** 

PLACE

MONEY ORDER OR CREDIT CARD AUTHORIZATION ON TOP.

PLACE CHECK,

CCA FORM 120-16-IR

Current address

City, State, Zip

Name of spouse if joint return

**SECTION A** 

**SECTION A-1** 

13 Total each column. **SECTION B** 

12

14

14a

16

17

**SECTION B-1** 

Ν

F

9

IF MOVED DURING THE YEAR SHOW CHANGES BELOW

Total each column. Add Positive 15 Figures only in Column 20.

## **2023 City Tax Form** — Due April 15, 2024

Write Taxpayer Identification Number on Remittance. Make check payable to CCA - Division of Taxation.

/	4.		□Re	fund			∏An	nended		
	ent due January 1 y and interest (se		☐ Refund ☐ Amended ☐ Individual ☐ Joint ☐ Extension Attache							
)-16-IR	y and interest (se	e oruman	c <del>e</del> )			arriadar			INCOME	
· · ·		Social	Security N	0.	1. Empl	oyer's Na	me	C	CITY	INCOME
		_			a.					
ouse if joint return					b.					
ress	Apt. #		love In		С.					
Zip		/ /	ove Out		d.					
-·P		/	ove Out		2. Total W	/ages (Att	ach W-2s ) r 1099s			
DURING THE YEAR SHOW	CHANGES BELOW				3. Busine	ss Income (	Attach Schedule C)			
		_	_		4. Rental	Income (s	Attach Schedule E			
					5. K-1 Inc	, ,	Attach ule E & K-1			
		N	love In			ncome Sourc				
		/ NA	ove Out							
		/	ove Out			CITY OF R	ESIDENCE		( )	HONE NUMBER  -
IF TOTAL WAGES WERE ECTIONS ONLY, SIGN, DATE,										
	ent / Profit Tax 202		I OKN. AL		KO OLL III	io i i i o i i i	ONO AND C	JOINI LL	TE TOKWI	IN TIO ENTINETT.
COLUMN 1	COLUMN 2	COLUMN 3	COLU	MN 4	COLU		COLUMN	16	COLUMN	7 COLUMN 8
Work City Name		Work			Less: Withheld W-2)	(Attach			Less: Tax Paid On	I dx Due OOA
List Each City Only Once	Taxable Income	City Tax Rate	Tax I	Due	Paid Oth	er Cities	Less: Pri Year Cre		Employme Tax Estima	nt (If \$10.00 or less te enter zero)
Total each column. Add Positive Figures <b>only</b> in Column 8.										
f a negative figure is shown in Column The credit or refund amount must be gr	8, enter as credit or refund.		11a CI	REDIT			1	1b R	EFUND	
	ent / Profit Tax Es	timate Fo	r 2024 (S	See ins	truction	1s) – mus	t be comp	leted to	receive 20	24 Estimated Bills
COLUMN		COLU	JMN 10		COLUMI	v 11	CO	LUMN 12		COLUMN 13
Work City	1		mated Due	(1	2022 Crom Col.			alance Less Co	l. 11)	Payment Due (1/4 of Col. 10 less Col. 11
otal each column.										
TION B Residence	e Tax 2023 (Refer t	o Schedule	R Works	sheet o	n Revers			Proceed	ding to Lii	ne 14)
COLUMN 14	COLUMN 15	COLU			UMN 17 Residence		JMN 18		LUMN 19 · Tax Paid	COLUMN 20 Tax Due CCA
Residence City	Taxable Income	Tax Sched		Tax V (Atta	Residence Vithheld ch W-2)	Less Year	: Prior Credit	On F	: Tax Paid Residence Estimate	(If \$10.00 or less enter zero)
				,	•					·
otal each column. Add Positive								-		
a negative figure is shown in Column in he credit or refund amount must be gre	20, enter as credit or refund.	16a	CREI	DIT		1	16b	REF	UND	
			. inst	otions'	pa.:=4 !				004 ====	nated Pills
ION B-1 Residence	e Tax Estimate for			ctions)	- must I			DLUMN 2		COLUMN 25
		Es	LUMN 22 timated		2022 (	redit		Balance		Payment Due
Residence C	лцу	Resid	dence Tax	(	From Line	roa only)	(Gol. 2)	2 Less C	OI. 23) (7	4 of Col. 22 less Col. 2

IPLETE. THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES ADJUSTED TO MUNICIPAL INCOME TAX ORD

D ACCOMPANYING SCHEDULES AND STATEMENTS. TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND CO Do you authorize your preparer to contact us regarding this return? YES  $\square$  NO  $\square$ 

SIGN	Signature of Taxpayer	Signature of Spouse, if Joint Return	DATE	Signature of Preparer, if not Taxpayer	DATE
SIGN				1	
HERE					

City Tax Form



# 2023

# Individual Municipal Income Tax Forms

Tax forms due April 15, 2024

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

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

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

# EXEMPTION CERTIFICATE

I LIVE IN A MANDATORY FILING CO	MMUNITY AND I AM NOT REQUIRE	D TO PAY MUNICIPAL INCO	ME TAX BECAUSE:										
<ol> <li>□RETIRED, received only pedividend income</li> </ol>	ension, Social Security, interest or		ED INCOME FOR THE ENTIRE YEAR lic Assistance, Unemployment, SSI, etc.)										
	FORCES OF THE EENTIRE YEAR 2023. (This does ed by the military or National Gua	SOLD prior	CLOSED OR RENTAL PROPERTY to 1/1/23										
3. UNDER 18 FOR THE ENTI	RE YEAR 2023.												
IF EXEMPT. COMPLETE. DE	TACH AND RETURN THE EX	KEMPTION CERTIFICA	TE IN THE ENCLOSED ENVELOPE.										
, - ,	KEEP TOP PORTION												
IF YOU ARE	IF YOU ARE NOT FILING THIS EXEMPTION CERTIFICATE, PLEASE DISCARD.												
CCA – DIVISION OF TAXATION	2023 EXEMPT	ION CERTIFICATE											
205 W SAINT CLAIR AVE CLEVELAND OH 44113-1503		SHOW NAME											
205 W SAINT CLAIR AVE		□ SHOW NAME	OR ADDRESS CHANGES ON REVERSE.  Social Security No.										
CLEVELAND OH 44113-1503		□SHOW NAME	OR ADDRESS CHANGES ON REVERSE.										
CLEVELAND OH 44113-1503  Name		SHOW NAME	OR ADDRESS CHANGES ON REVERSE.										
Name of spouse if joint return	State		OR ADDRESS CHANGES ON REVERSE.										
Name of spouse if joint return  Current address		Apt.# Zip	OR ADDRESS CHANGES ON REVERSE.  Social Security No.										
Name  Name of spouse if joint return  Current address  City  I LIVE IN A MANDATORY FILING CO  1. RETIRED, received only pension, S  2. MEMBER OF THE ARMED FORCES STATES FOR THE ENTIRE YEAR 2 civilians employed by the military or	MMUNITY AND I AM NOT REQUIREI ocial Security, Interest or Dividend Income S OF THE UNITED 2023. (This does not include National Guard.)	Apt. #  Zip  D TO PAY MUNICIPAL INCO  4. □ NO EARNED INCOI (Public Assistance, U	OR ADDRESS CHANGES ON REVERSE.  Social Security No.										
Name  Name of spouse if joint return  Current address  City  I LIVE IN A MANDATORY FILING CO  1. RETIRED, received only pension, S 2. MEMBER OF THE ARMED FORCES STATES FOR THE ENTIRE YEAR 2	MMUNITY AND I AM NOT REQUIREI ocial Security, Interest or Dividend Income S OF THE UNITED 2023. (This does not include National Guard.)	Apt. #  Zip  D TO PAY MUNICIPAL INCO  4. □ NO EARNED INCOI (Public Assistance, U) 5. □ BUSINESS CLOSED	OR ADDRESS CHANGES ON REVERSE.  Social Security No.  — — — — — — — — — — — — — — — — — — —										
Name  Name of spouse if joint return  Current address  City  I LIVE IN A MANDATORY FILING CO  1. RETIRED, received only pension, S 2. MEMBER OF THE ARMED FORCE: STATES FOR THE ENTIRE YEAR civilians employed by the military or 3. UNDER 18 FOR THE ENTIRE YEAR	MMUNITY AND I AM NOT REQUIREI ocial Security, Interest or Dividend Income S OF THE UNITED 2023. (This does not include National Guard.)	Apt. #  Zip  D TO PAY MUNICIPAL INCO  4.  NO EARNED INCOI (Public Assistance, U) 5.  BUSINESS CLOSED  Do you authorize your prepa	OR ADDRESS CHANGES ON REVERSE.  Social Security No.  — — — — — — — — — — — — — — — — — — —										

\*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, Rushsylvania 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
			/

© CCA – DIVISION OF TAXATION	CREDIT (	CARD AUTHORIZATION		<sup>1</sup> DETACH HERE <sup>1</sup>
A				
TO CHARGE YOUR INCOME TAX D	OUE YOU MUST COMPLETE	THE FOLLOWING:		
	CHECK ONE □VISA	□MASTERCARD		SCOVER □AMERICAN EXPRESS
Taxpayer's name				Taxpayer's Social Security No.
Candle Ida via nama				
Cardholder's name				
Cardholder's address		Apt. #		
City	State	Zip		
ACCOUNT	NUMBER			
				TOTAL AMOUNT CHARGED \$
V 0005	EXPIRATION DAT	<u></u>		
V CODE	MO. YR.	CARDHOLDER'S AU	JTHORIZE	DATE DATE

	SCHEDULE R  ADJUSTED RESIDENCE CITY PERCENTAGE RATES (FIND YOUR WORK CITY RATE IN THE SHADED AREA BELOW)																					
MUNICIPALITY	NO TAX						(FI	ND YOU	JR WOF	RK CITY	RATE	IN THE	SHADE	D AREA	BELOV	N)						ı
	WITH- HELD	.5%	.75%	1%	1.1%	1.12%	1.2%	1.25%	1.4%	1.5%	1.6%	1.65%	1.75%	1.8%	2%	2.1%	2.25%	2.4%	2.5%	2.6%	2.75%	3.0%
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

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 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.

#### 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.

City	Year End	Taxable Income or Loss	Allowable Loss From Prior Year	Total Adjusted Income