



# 2021-Net Profit Tax Return

Due April 18, 2022, or  
105 days from end of fiscal year.

CCA – DIVISION OF TAXATION

216.664.2070 • 800.223.6317

www.ccatax.ci.cleveland.oh.us

Calendar Year 2021 or Tax Year Beginning \_\_\_\_\_ And Ending \_\_\_\_\_

90% payment due no later than 15 days before the close of tax year. (see ordinance)

☐ Extension Attached

CCA FORM 120-17-BR

PRINT OR TYPE

Name of Business	Federal Identification Number	
Address	Trade Name	
Address	Local Business Address	
City, State, Zip	Principal Business Activity Code	Phone No.

Check status as a taxpayer: ☐ Partnership ☐ Corporation ☐ Subchapter S. Corp. ☐ Other

## Computation of City Taxable Income – Enclose complete Federal Return with all attachments.

- INCOME PER ATTACHED FEDERAL TAX RETURN**—Attach copy of Federal Return, including all attachments (see instructions) Form 1120, Line 28; Form 1120-A, Line 24; Form 1120S, Sch. K Line 18; Form 1120-REIT, Line 20; Form 1065, "Analysis of Net Income (Loss)"; Form 1041, Line 17; Form 990 T, Line 30 .....(1) \$ \_\_\_\_\_
- A. ITEMS ADDED BACK TO INCOME (From Line M, Schedule X Below) ..... ADD (2A.) \$ \_\_\_\_\_  
B. ITEMS DEDUCTED FROM INCOME (From Line Z, Schedule X Below) ..... DEDUCT (2B.) \$ \_\_\_\_\_  
C. ENTER EXCESS OF LINE 2A OR 2B ..... (2C.) \$ \_\_\_\_\_
- A. **ADJUSTED FEDERAL TAXABLE INCOME** (Line 1 plus or minus Line 2C) IF SCHEDULE X IS USED ..... (3A.) \$ \_\_\_\_\_  
B. AMOUNT ALLOCABLE TO CCA MUNICIPALITIES FROM SCHEDULE Y (see instructions) \_\_\_\_\_ % OF LINE 3A ..... (3B.) \$ \_\_\_\_\_  
C. LESS ALLOWABLE AND UNEXPIRED NET OPERATING LOSS (Complete Schedule Y—Part B) ..... (3C.) \$ \_\_\_\_\_
- AMOUNT SUBJECT TO MUNICIPAL INCOME TAX (Line 3A or 3B less Line 3C) ..... (4) \$ \_\_\_\_\_

## Net Profits Tax Distribution – Enclose complete Federal Return with all attachments.

For Office Use Only	LINE	COLUMN 1 List all cities where work actually performed or business located	COLUMN 2 Net Taxable Income	COLUMN 3 Tax Rate	COLUMN 4 Tax Due	COLUMN 5 Less: Prior Year Credit	COLUMN 6 Less: Tax Paid on Profit Tax Estimate	COLUMN 7A Net Tax Due	COLUMN 7B Credit	COLUMN 7C Refund
	5.									
	6.	Total each column								

## SCHEDULE X Adjustments to income per Federal Tax Return as reported on Line 1 of this form

Items to be ADDED back to income per attached Federal Return (as reported on Line 1 of this form)

- A. CAPITAL LOSSES AND ORDINARY LOSSES (SEE INSTRUCTIONS) ..... \$ \_\_\_\_\_
- B. EXPENSES ATTRIBUTABLE TO NON-TAXABLE INCOME (5% of Line Z less Line N) ..... \$ \_\_\_\_\_
- C. TAXES BASED ON INCOME ..... \$ \_\_\_\_\_
- D. AMOUNTS PAID OR ACCRUED ON BEHALF OF OWNERS FOR QUALIFIED SELF-EMPLOYED RETIREMENT PLANS, HEALTH AND/OR LIFE INSURANCE ..... \$ \_\_\_\_\_
- E. OTHER (attach explanation)..... \$ \_\_\_\_\_
- M. TOTAL ADDITIONS (Enter as Line 2A above) ..... \$ \_\_\_\_\_

Items to be DEDUCTED from income per Federal Return (as reported on Line 1 of this form)

- N. CAPITAL GAINS (EXCLUDING ORDINARY GAINS) ..... \$ \_\_\_\_\_
- O. DIVIDENDS ..... \$ \_\_\_\_\_
- P. INTEREST INCOME ..... \$ \_\_\_\_\_
- Q. ROYALTY INCOME ..... \$ \_\_\_\_\_
- R. OTHER (attach explanation)..... \$ \_\_\_\_\_
- Z. TOTAL DEDUCTIONS (Enter as Line 2B above) ..... \$ \_\_\_\_\_

## LOSS CARRYFORWARD SCHEDULE

**Note: This 5-year Loss Carryforward Schedule must be completed, or a similar schedule attached to this return that includes all required information—see instructions.**

CCA MEMBER	<sup>1</sup> 2021 UNAPPORTIONED ADJ FED TAXABLE INC (AFTER SCH X ADJ.)	PRE-2017 UNEXPIRED AND APPORTIONED NOL (ENTER AS NEGATIVE)	<sup>2</sup> 2017, 2018, 2019, 2020 UNAPPORTIONED NOL @ 50% (ENTER AS NEGATIVE)	<sup>3</sup> ADJUSTED 2021 UNAPPORTIONED AFTI	1 For each municipality with apportionable income this amount should equal line 3 A. on the Net Profit return 2 See ORC 718.01(D)(3) 3 Enter this amount in Schedule Y - Part A and Multiply by your apportionment ratio to determine taxable income for the Municipality/Jedd(z)

I DECLARE THAT I HAVE EXAMINED THIS RETURN AND ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF THEY ARE 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 ☐

Signature of Officer or Partner \_\_\_\_\_ (Date) \_\_\_\_\_

Signature of Person or Firm Preparing the Return \_\_\_\_\_ (Date) \_\_\_\_\_

Title \_\_\_\_\_

Address of Preparer \_\_\_\_\_

<b>MAIL TO</b>	<b>NO Payment Enclosed - Mail to:</b> CCA – Division of Taxation PO BOX 94810 Cleveland OH 44101-4810	<b>Payment Enclosed - Mail to:</b> CCA – Division of Taxation PO BOX 94723 Cleveland OH 44101-4723	<b>Refund Request - Mail to:</b> CCA – Division of Taxation PO BOX 94520 Cleveland OH 44101-4520
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1. Date Business or Trust Created \_\_\_\_\_
2. Did you file a return last year? ☐ Yes ☐ No
3. Did you have any employees during 2021? ☐ Yes ☐ No
4. On which basis are your records kept? ☐ Cash ☐ Accrual
- ☐ Completed Contract ☐ Other \_\_\_\_\_
5. Has your Federal Tax Liability for any prior year been changed in the year covered by this return as a result of an examination by the Internal Revenue Service? ☐ Yes ☐ No

**You must complete** the following if the business was sold, terminated or is no longer required to file a CCA tax return.

Date business was sold, terminated, or date no longer required to file with CCA \_\_\_\_\_

If the business was sold or your business activity is now reported under another FEIN, complete the following regarding the business purchaser or new entity:

Name \_\_\_\_\_

FEIN \_\_\_\_\_

Address \_\_\_\_\_

If business entity changed during the year (i.e. from a C Corp. to S Corp.), complete the following:

Previous entity type: \_\_\_\_\_; New entity type: \_\_\_\_\_

## SCHEDULE Y Business Allocation Formula

### A. LOCATED EVERYWHERE

- STEP 1. Average original cost of real and tangible property ..... \$ \_\_\_\_\_
- Gross annual rentals multiplied by 8 ..... \$ \_\_\_\_\_
- Total STEP 1. .... \$ \_\_\_\_\_
- STEP 2. Total wages, tips and other employee and/or owner compensation deducted on the attached federal tax return ..... \$ \_\_\_\_\_
- STEP 3. Gross receipts from sales made and work or services performed ..... \$ \_\_\_\_\_

### B. CITY PORTION—LIST CCA PORTION OF ABOVE 3 STEPS BELOW. COMPUTING PERCENTAGE FOR EACH APPROPRIATE CCA MUNICIPALITY AS FOLLOWS: B divided by A for each CCA municipality listed

CITY	STEP 1	STEP 2	STEP 3	AVERAGE PERCENTAGE		TAXABLE INCOME
	\$ _____ %	\$ _____ %	\$ _____ %	_____ %	Adjusted Federal Taxable Income From Line 3(A) on front of this return	_____ \$
	\$ _____ %	\$ _____ %	\$ _____ %	_____ %	\$ _____	_____ \$
	\$ _____ %	\$ _____ %	\$ _____ %	_____ %	Multiply this figure by the average percentage for each city, and enter allocable amount by city in the space at the right.	_____ \$
	\$ _____ %	\$ _____ %	\$ _____ %	_____ %	Determine average percentage by dividing total percentages by number of percentages used.	_____ \$
	\$ _____ %	\$ _____ %	\$ _____ %	_____ %	The amounts of taxable income listed in the right hand column are to be entered on the Net Profit Return Column 2 by appropriate city.	_____ \$
TOTAL AVERAGE PERCENTAGE ENTER LINE 3 (B) CCA 120-17 BR .....						_____ \$
TOTAL ADJUSTED NET MUNICIPAL TAXABLE INCOME .....						_____ \$

## PART B

	(A)	(B)	(C)	Sum(A) through (C)
CCA MEMBER	<sup>1</sup> 2021 UNAPPORTIONED ADJ FED TAXABLE INC (AFTER SCH X ADJ.)	PRE-2017 UNEXPIRED AND APPORTIONED NOL (ENTER AS NEGATIVE)	<sup>2</sup> 2017, 2018, 2019, 2020 UNAPPORTIONED NOL @ 50% (ENTER AS NEGATIVE)	<sup>3</sup> ADJUSTED 2021 UNAPPORTIONED AFTI
Burton				
Clayton				
Cleveland				
Dalton				
Elida				
Geneva-on-the-Lake				
Germantown				
Grand Rapids				
Grand River				
Highland Hills				
Linndale				
Marble Cliff				
Mentor-on-the-Lake				
Montpelier				
Munroe Falls				
New Carlisle				
New Madison				
New Miami				
New Paris				
North Baltimore				
North Randall				

	(A)	(B)	(C)	Sum(A) through (C)
CCA MEMBER	<sup>1</sup> 2021 UNAPPORTIONED ADJ FED TAXABLE INC (AFTER SCH X ADJ.)	PRE-2017 UNEXPIRED AND APPORTIONED NOL (ENTER AS NEGATIVE)	<sup>2</sup> 2017, 2018, 2019, 2020 UNAPPORTIONED NOL @ 50% (ENTER AS NEGATIVE)	<sup>3</sup> ADJUSTED 2021 UNAPPORTIONED AFTI
Oakwood (Paulding Cnty)				
Obetz				
Orwell				
Paulding				
Phillipsburg				
Pittsburg				
Riverside				
Rock Creek				
Rushsylvania				
Russells Point				
Seville				
Shreve				
South Russell				
Union				
Waynesfield				
West Milton				
Revenue Sharing JEDD/JEDZ - complete below				

<sup>1</sup> For each municipality with apportionable income this amount should equal line 3 A. on the Net Profit return

<sup>2</sup> See ORC 718.01 (D)(3)

<sup>3</sup> Enter this amount in Schedule Y - Part A and Multiply by your apportionment ratio to determine taxable income for the Municipality/Jedd(z)

If your calculation is different attach a page showing the detail.

NOL calculations are subject to adjustment pending changes to ORC 718.