



2023-Net Profit Tax Return

Due April 15, 2024, 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 2023 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	¹ 2023 UNAPPORTIONED ADJ FED TAXABLE INC (AFTER SCH X ADJ.)	² 2018, 2019, 2020, 2021, 2022 UNAPPORTIONED NOL (ENTER AS NEGATIVE)	³ ADJUSTED 2023 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 _____

MAIL TO	NO Payment Enclosed - Mail to: CCA – Division of Taxation PO BOX 94810 Cleveland OH 44101-4810	Payment Enclosed - Mail to: CCA – Division of Taxation PO BOX 94723 Cleveland OH 44101-4723	Refund Request - Mail to: 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 2023? ☐ 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)	Sum(A) through (B)		(A)	(B)	Sum(A) through (B)
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Burton				North Randall			
Clayton				Oakwood (Paulding Cnty)			
Cleveland				Obetz			
Dalton				Orwell			
Edon				Paulding			
Elida				Phillipsburg			
Geneva-on-the-Lake				Pitsburg			
Germantown				Riverside			
Grand Rapids				Rock Creek			
Grand River				Russells Point			
Highland Hills				Seville			
Linndale				Shreve			
Marble Cliff				Somerset			
Mentor-on-the-Lake				South Russell			
Montpelier				Union			
Munroe Falls				Waynesfield			
New Carlisle				West Milton			
New Madison				Revenue Sharing JEDD/JEDZ - complete below			
New Miami							
New Paris							
North Baltimore							

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)
If your calculation is different attach a page showing the detail.
NOL calculations are subject to adjustment pending changes to ORC 718.