



# 2024-City Tax Form — Due April 15, 2025

**90% payment due January 15, 2025  
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

### TAXABLE INCOME

|   |                     |   |      |              |
|---|---------------------|---|------|--------------|
| Name  | Social Security No. | 1. Employer's Name                      | CITY | INCOME       |
| Name of spouse if joint return              |                     | a.                                      |      |              |
| Current address Apt. #                      | Move In             | b.                                      |      |              |
| City, State, Zip                            | Move Out            | c.                                      |      |              |
|   |                     | d.                                      |      |              |
| IF MOVED DURING THE YEAR SHOW CHANGES BELOW |                     | 2. Total Wages (Attach W-2s or 1099s)   |      |              |
|   |                     | 3. Business Income (Attach Schedule C)  |      |              |
|   |                     | 4. Rental Income (Attach Schedule E)    |      |              |
|   |                     | 5. K-1 Income (Attach Schedule E & K-1) |      |              |
|   |                     | 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 PEACH 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 2024

| LINE | COLUMN 1<br>Work City Name<br>List Each City<br>Only Once   | COLUMN 2<br>Taxable Income | COLUMN 3<br>Work<br>City Tax<br>Rate | COLUMN 4<br>Tax Due | COLUMN 5<br>Less: Tax<br>Withheld (Attach<br>W-2) Or<br>Paid Other Cities | COLUMN 6<br>Less: Prior<br>Year Credit | COLUMN 7<br>Less: Tax<br>Paid On<br>Employment<br>Tax Estimate | COLUMN 8<br>Tax Due CCA<br>(If \$10.00 or less<br>enter zero) |
|------|---|----------------------------|--------------------------------------|---------------------|---|--|--|---|
| 9    |   |                            |                                      |                     |   |  |  |   |
|      |   |                            |                                      |                     |   |  |  |   |
|      |   |                            |                                      |                     |   |  |  |   |
|      |   |                            |                                      |                     |   |  |  |   |
| 10   | Total each column. Add positive figures only in Column 8.   |                            |                                      |                     |   |  |  |   |
| 11   | If a negative figure is shown in Column 8, enter as credit or refund. The credit or refund amount must be greater than \$10.00. |                            |                                      |                     | 11a CREDIT  |  | 11b REFUND   |   |

### SECTION A-1 Employment / Profit Tax Estimate 2025 (See instructions) – must be completed to receive 2025 Estimated Bills

|    | COLUMN 9<br>Work City | COLUMN 10<br>Estimated<br>Tax Due | COLUMN 11<br>2024 Credit<br>(From Col. 8 only) | COLUMN 12<br>Balance<br>(Col. 10 Less Col. 11) | COLUMN 13<br>Payment Due<br>(¼ of Col. 10 less Col. 11) |
|----|-----------------------|-----------------------------------|--|--|---|
| 12 |                       |                                   |  |  |   |
|    |                       |                                   |  |  |   |
| 13 | Total each column.    |                                   |  |  |   |

### SECTION B Residence Tax 2024 (Refer to Schedule R Worksheet on reverse of form before proceeding to Line 14)

|     | COLUMN 14<br>Residence City  | COLUMN 15<br>Taxable Income | COLUMN 16<br>Tax Due<br>Schedule R | COLUMN 17<br>Less: Residence<br>Tax Withheld<br>(Attach W-2) | COLUMN 18<br>Less: Prior<br>Year Credit | COLUMN 19<br>Less: Tax Paid<br>On Residence<br>Tax Estimate | COLUMN 20<br>Tax Due CCA<br>(If \$10.00 or less<br>enter zero) |
|-----|--|-----------------------------|------------------------------------|--|---|---|--|
| 14  |  |                             |                                    |  |   |   |  |
| 14a |  |                             |                                    |  |   |   |  |
| 15  | Total each column. Add positive figures only in Column 20.   |                             |                                    |  |   |   |  |
| 16  | If a negative figure is shown in Column 20, enter as credit or refund. The credit or refund amount must be greater than \$10.00. |                             |                                    | 16a CREDIT   |   | 16b REFUND  |  |

### SECTION B-1 Residence Tax Estimate 2025 (See instructions) – must be completed to receive 2025 Estimated Bills

|    | COLUMN 21<br>Residence City  | COLUMN 22<br>Estimated<br>Residence Tax | COLUMN 23<br>2024 Credit<br>(From Line 16a only) | COLUMN 24<br>Balance<br>(Col. 22 Less Col. 23) | COLUMN 25<br>Payment Due<br>(¼ of Col. 22 less Col. 23) |
|----|--|---|--|--|---|
|    |  |   |  |  |   |
|    |  |   |  |  |   |
| 17 | Total each column.   |   |  |  |   |
| 18 | <b>Tax Due with this return</b> – Add figures shown in last column of Lines 10-13-15-17<br>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

Signature of Taxpayer

Signature of Spouse, if joint return

DATE

Signature of Preparer, if not Taxpayer

DATE

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

City Tax Form



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

2024

Individual Municipal  
Income Tax Forms

Tax forms due April 15, 2025

eFile with CCA at <https://efile2.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             | 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      | West Milton   |
| Elida              | Mentor-on-the-Lake | North Randall             | Rock Creek     |               |
| 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:

1. ☐ RETIRED, received only pension, Social Security, interest or dividend income
2. ☐ MEMBER OF THE ARMED FORCES OF THE UNITED STATES FOR THE ENTIRE YEAR 2024. (This does not include civilians employed by the military or National Guard.)
3. ☐ UNDER 18 FOR THE ENTIRE YEAR 2024.
4. ☐ NO EARNED INCOME FOR THE ENTIRE YEAR 2024. (Public Assistance, Unemployment, SSI, etc.)
5. ☐ BUSINESS CLOSED OR RENTAL PROPERTY SOLD prior to 1/1/24.

**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

### 2024 EXEMPTION CERTIFICATE

☐ **SHOW NAME OR ADDRESS CHANGES BELOW.**

|                                |                     |     |
|--------------------------------|---------------------|-----|
| 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:

1. ☐ RETIRED, received only pension, Social Security, Interest or Dividend Income
2. ☐ MEMBER OF THE ARMED FORCES OF THE UNITED STATES FOR THE ENTIRE YEAR 2024. (This does not include civilians employed by the military or National Guard.)
3. ☐ UNDER 18 FOR THE ENTIRE YEAR 2024.
4. ☐ NO EARNED INCOME FOR THE ENTIRE YEAR 2024. (Public Assistance, Unemployment, SSI, etc.)
5. ☐ BUSINESS CLOSED OR RENTAL PROPERTY SOLD prior to 1/1/24.

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 |
|-----------------------|--------------------------------------|--------------|--|------|

### SHOW NAME AND ADDRESS CHANGES BELOW

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



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

CHECK ONE ☐ VISA ☐ MASTERCARD ☐ DISCOVER ☐ AMERICAN EXPRESS

|                      |           |                                |
|----------------------|-----------|--------------------------------|
| Taxpayer's name      |           | Taxpayer's Social Security No. |
| Cardholder's name    |           | CCA Account Number<br>W _____  |
| Cardholder's address | Apt. #    |                                |
| City                 | State Zip |                                |

CARD NUMBER

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

TOTAL AMOUNT CHARGED \$ \_\_\_\_\_

V CODE

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

EXPIRATION DATE

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

MO.

YR.

|  |
|--|
|  |
|--|

CARDHOLDER'S AUTHORIZED SIGNATURE

|   |   |
|---|---|
| / | / |
|---|---|

DATE

JUSTED RESIDENCE CITY PERCENTAGE RATES  
(OUR WORK CITY RATE IN THE SHADED AREA BELOW)

[illegible]

| SCHEDULE R WORKSHEET - DO NOT INCLUDE INCOME REPORTED ON THE CCA RESIDENT BUSINESS / RENTAL INCOME WORKSHEET |                            |                            |   |  |
|--|----------------------------|----------------------------|---|--|
| COLUMN 1<br>WORK CITY  | COLUMN 2<br>TAXABLE INCOME | COLUMN 3<br>RESIDENCE CITY | COLUMN 4<br>SCHEDULE R TAX RATE<br>FROM ABOVE | COLUMN 5<br>RESIDENCE TAX DUE<br>COLUMN 2 TIMES COLUMN 4 |
|  |                            |                            | %   |  |
|  |                            |                            | %   |  |
|  |                            |                            | %   |  |
| **   |                            |                            |   |  |
| <b>TOTALS</b>  |                            |                            |   |  |
| 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 taxable 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 |
|------|----------|------------------------|--------------------------------|-----------------------|
|      |          |                        |                                |                       |
|      |          |                        |                                |                       |
|      |          |                        |                                |                       |
|      |          |                        |                                |                       |
|      |          |                        |                                |                       |