



CCA – DIVISION OF TAXATION
216.664.2070 800.223.6317
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:

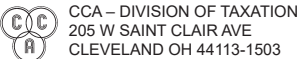
1. ☐ RETIRED, received only pension, Social Security, interest or dividend income

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 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:

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

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
	/ /



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
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☐ Refund ☐ Amended
☐ Individual ☐ Joint ☐ Extension Attached

PRINT OR TYPE

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

TAXABLE INCOME		
1. Employer's Name	CITY	INCOME
a.		
b.		
c.		
d.		
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							
L I N E	COLUMN 1 Work City Name List Each City Only Once	COLUMN 2 Taxable Income	COLUMN 3 Work City Tax Rate	COLUMN 4 Tax Due	COLUMN 5 Less: Tax Withheld (Attach W-2) Or Paid Other Cities	COLUMN 6 Less: Prior Year Credit	COLUMN 7 Less: Tax Paid On Employment Tax Estimate	COLUMN 8 Tax Due CCA (If \$10.00 or less 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 Work City	COLUMN 10 Estimated Tax Due	COLUMN 11 2024 Credit (From Col. 8 only)	COLUMN 12 Balance (Col. 10 Less Col. 11)	COLUMN 13 Payment Due (% 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 Residence City	COLUMN 15 Taxable Income	COLUMN 16 Tax Due Schedule R	COLUMN 17 Less: Residence Tax Withheld (Attach W-2)	COLUMN 18 Less: Prior Year Credit	COLUMN 19 Less: Tax Paid On Residence Tax Estimate	COLUMN 20 Tax Due CCA (If \$10.00 or less 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 Residence City	COLUMN 22 Estimated Residence Tax	COLUMN 23 2024 Credit (From Line 16a only)	COLUMN 24 Balance (Col. 22 Less Col. 23)	COLUMN 25 Payment Due (% of Col. 22 less Col. 23)	
17	Total each column.					
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.					

I 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
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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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CCA – DIVISION OF TAXATION

CREDIT CARD AUTHORIZATION

DETACH HERE

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	
Cardholder's address Apt. #		W	
City State Zip			

CARD NUMBER

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TOTAL AMOUNT CHARGED \$

V CODE

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EXPIRATION DATE

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MO. YR.

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CARDHOLDER'S AUTHORIZED SIGNATURE

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DATE

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

SCHEDULE R																					
MUNICIPALITY	ADJUSTED RESIDENCE CITY PERCENTAGE RATES (FIND YOUR WORK CITY RATE IN THE SHADED AREA BELOW)																				
	NO TAX 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%	2.25%	2.4%	2.5%	2.6%	2.75%	3%
Burton	1	.75	.63	.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
Cleveland	2.5	2	1.75	1.5	1.4	1.38	1.3	1.25	1.1	1	.90	.85	.75	.70	.50	.25	.10	0	0	0	0
Dalton	1.5	1	.75	.50	.40	.38	.30	.25	.10	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
Elida	.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
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
Grand Rapids	1	.75	.63	.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
Highland Hills	2.5	2	1.75	1.5	1.4	1.38	1.3	1.25	1.1	1	.90	.85	.75	.70	.50	.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
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
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
Montpelier	1.6	1.1	.85	.60	.50	.48	.40	.35	.20	.10	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	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
New Madison	1	.50	.25	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
New Paris	1	.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
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	.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
Obetz	2.5	2	1.75	1.5	1.4	1.38	1.3	1.25	1.1	1	.90	.85	.75	.70	.50	.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
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
Phillipsburg	1.5	1	.75	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
Pittsburg	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	1.75	1.5	1.4	1.38	1.3	1.25	1.1	1	.90	.85	.75	.70	.50	.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
Russells Point	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
Shreve	1	.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
South Russell	1.25	.88	.69	.50	.43	.41	.35	.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
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

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 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.



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

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www.ccatax.ci.cleveland.oh.us

☐ Refund ☐ Amended
☐ Individual ☐ Joint ☐ Extension Attached

PRINT OR TYPE

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

TAXABLE INCOME		
1. Employer's Name	CITY	INCOME
a.		
b.		
c.		
d.		
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 Work City Name List Each City Only Once	COLUMN 2 Taxable Income	COLUMN 3 Work City Tax Rate	COLUMN 4 Tax Due	COLUMN 5 Less: Tax Withheld (Attach W-2) Or Paid Other Cities	COLUMN 6 Less: Prior Year Credit	COLUMN 7 Less: Tax Paid On Employment Tax Estimate	COLUMN 8 Tax Due CCA (If \$10.00 or less 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 Work City	COLUMN 10 Estimated Tax Due	COLUMN 11 2024 Credit (From Col. 8 only)	COLUMN 12 Balance (Col. 10 Less Col. 11)	COLUMN 13 Payment Due (% 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 Residence City	COLUMN 15 Taxable Income	COLUMN 16 Tax Due Schedule R	COLUMN 17 Less: Residence Tax Withheld (Attach W-2)	COLUMN 18 Less: Prior Year Credit	COLUMN 19 Less: Tax Paid On Residence Tax Estimate	COLUMN 20 Tax Due CCA (If \$10.00 or less 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 Residence City	COLUMN 22 Estimated Residence Tax	COLUMN 23 2024 Credit (From Line 16a only)	COLUMN 24 Balance (Col. 22 Less Col. 23)	COLUMN 25 Payment Due (% of Col. 22 less Col. 23)
17					
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.				

I 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
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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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CCA – DIVISION OF TAXATION

CREDIT CARD AUTHORIZATION

DETACH HERE

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	
Cardholder's address Apt. #		W	
City	State	Zip	

CARD NUMBER

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TOTAL AMOUNT CHARGED \$

V CODE

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EXPIRATION DATE

MO.	YR.		

CARDHOLDER'S AUTHORIZED SIGNATURE

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DATE

/	/
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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

SCHEDULE R																					
MUNICIPALITY	ADJUSTED RESIDENCE CITY PERCENTAGE RATES (FIND YOUR WORK CITY RATE IN THE SHADED AREA BELOW)																				
	NO TAX 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%	2.25%	2.4%	2.5%	2.6%	2.75%	3%
Burton	1	.75	.63	.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
Cleveland	2.5	2	1.75	1.5	1.4	1.38	1.3	1.25	1.1	1	.90	.85	.75	.70	.50	.25	.10	0	0	0	0
Dalton	1.5	1	.75	.50	.40	.38	.30	.25	.10	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
Elida	.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
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
Grand Rapids	1	.75	.63	.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
Highland Hills	2.5	2	1.75	1.5	1.4	1.38	1.3	1.25	1.1	1	.90	.85	.75	.70	.50	.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
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
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
Montpelier	1.6	1.1	.85	.60	.50	.48	.40	.35	.20	.10	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	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
New Madison	1	.50	.25	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
New Paris	1	.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
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	.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
Obetz	2.5	2	1.75	1.5	1.4	1.38	1.3	1.25	1.1	1	.90	.85	.75	.70	.50	.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
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
Phillipsburg	1.5	1	.75	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
Pittsburg	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	1.75	1.5	1.4	1.38	1.3	1.25	1.1	1	.90	.85	.75	.70	.50	.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
Russells Point	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
Shreve	1	.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
South Russell	1.25	.88	.69	.50	.43	.41	.35	.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
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

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 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.