

**MUNICIPAL INCOME TAX RETURN  
FOR ENTERTAINMENT, PROMOTIONAL  
AND SPECIAL EVENTS  
CENTRAL COLLECTION AGENCY  
205 W Saint Clair Ave • Cleveland, Ohio 44113**

City of CLEVELAND  
Tax Rate 2.5  
Code Number 200

|                                   |  |                               |                                    |
|-----------------------------------|--|-------------------------------|------------------------------------|
| 1. PROMOTER NAME                  |  | 2. PROMOTER FEDERAL ID NUMBER |                                    |
| 3. PROMOTER ADDRESS               |  | 4. PROMOTER PHONE NUMBER      |                                    |
| 5. CONTACT NAME AND TITLE FOR ACT |  | 6. CONTACT PHONE NUMBER       |                                    |
| 7. NAME OF ACT                    |  | 8. A. LOCATION OF EVENT       | B. PERIOD OF ENGAGEMENT<br>FROM TO |

**TAX CALCULATION**

9. List Employees, Entertainers, Groups or Contractors from which tax was withheld (see instructions on reverse side of this form).

|     | Name | Federal ID or Soc. Sec. No. | Amount Paid | Tax Withheld |
|-----|------|-----------------------------|-------------|--------------|
| (a) |      |                             |             |              |
| (b) |      |                             |             |              |
| (c) |      |                             |             |              |
| (d) |      |                             |             |              |

9. Total Amounts Paid and Withheld. . . . . \$\_\_\_\_\_ \$\_\_\_\_\_

If Booking Agent, Promoter or Employer files Annual Net Profit Tax Return with CCA stop here and remit total tax withheld as shown on Line 9.

10. Gross receipts from engagement or event (attach house settlement sheet). . . . . \$\_\_\_\_\_

11. Less:

(a) Amounts paid to Entertainers or Contractors (total from line 9) \$\_\_\_\_\_

(b) Amount paid to Cleveland Musician Union for musicians subject to withholding by union (do not include amount in line 9 or 11(a) above) \$\_\_\_\_\_

(c) Miscellaneous expenses (itemized):

(1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_  
(4) \_\_\_\_\_

Total . . . . . \$\_\_\_\_\_

(d) Total lines a, b, and c . . . . . \$\_\_\_\_\_

12. Total taxable income (line 10 less line 11(d)). . . . . \$\_\_\_\_\_

13. Multiply taxable income (line 12) by tax rate .025 enter total here . . . . . \$\_\_\_\_\_

14. Add total taxes from line 9 and line 13 . . . . . **Pay This Amount** \$\_\_\_\_\_

NOTE: Payment is to be made immediately upon completion of engagement.

I/We hereby certify that the foregoing actual taxable revenue received from the above engagement or event is true and correct, that the undersigned will promptly report any additional revenues received therefrom, by way of extension of present engagement or otherwise, and remit income tax thereon, and that the undersigned will promptly notify the Income Tax Administrator of any further engagement or event within the City of Cleveland or other municipality participating in the Central Collection Agency, by any other engagor or at any other address.

By \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

**MUNICIPAL INCOME TAX ORDINANCE 1670-85 AMENDING SECTION 191.1302 OF THE CODIFIED ORDINANCES OF THE CITY OF CLEVELAND 1976 RELATING TO COLLECTION AT SOURCE.**

**191.1302 Collection At Source:** Any person who, acting as a promoter, booking agent or employer, engages the services of, or arranges the appearance of any entertainer, entertainment act, sports event, band, orchestra, rock group theatrical performance in the City of Cleveland and who makes any payment arising from said appearance shall be deemed to be an employer and shall, for purposes of the collection of the income tax, be required to withhold, report and pay over to the Tax Administrator the tax at the rate provided in Section 191.0501 hereof, on the gross amount so paid on completion of the engagement, said reports to be on forms provided by the Tax Administrator.

Any person, as defined in Section 191.0314, who rents facilities to any entertainer, entertainment act, sport event, promotional booth, special event, band, orchestra, rock group, theatrical performance for use in performing services in the City of Cleveland, and who makes any payment arising from said use of facilities shall be deemed to be an employer and shall for purposes of the collection of the income tax, be required to withhold, report and pay over to the Tax Administrator the tax at the rate provided in Section 191.0501 hereof based on the gross amount so paid on completion of engagement, said reports to be on forms provided by the Tax Administrator.

**INSTRUCTIONS (ENTER)**

**LINE 1:** Promoter's Name.

**LINE 2:** Promoter's Federal Identification Number.

**LINE 3:** Promoter's Address.

**LINE 4:** Promoter's Phone Number.

**LINE 5:** Contact Name and Title for Entertainer, Act, etc.

**LINE 6:** Contact Phone Number.

**LINE 7:** Act Name.

**LINE 8:** Location of Engagement and Date of Event.

**LINE 9:** **List persons or groups from which tax was withheld including contractors that provide lighting and sound or other services for the engagement. Exclude any amount remitted directly to Cleveland Musicians Union that will be withheld and paid by the union. Please attach list if more space is needed.**

**LINE 10:** Enter gross receipts from engagement before any deductions.

**LINE 11:** (a) Enter total amount paid as shown on line 9 (if applicable).

(b) Enter total amount paid to Cleveland Musicians Union.

(c) Itemize other expenses.

(d) Total amounts entered by a, b, and c. Enter total.

**LINE 12:** Deduct Total of Line 11 from Line 10; Enter Taxable Income.

**LINE 13:** Multiply Taxable Income by Tax Rate and enter Tax Due.

**LINE 14:** Add Tax Withheld shown on Line 9 and Tax Due on Line 13 and **Pay This Amount.**

**Remit payment to the:  
Central Collection Agency  
Attn: Michael Smith  
205 W Saint Clair Ave  
Cleveland, Ohio 44113  
Phone: (216) 664-6080**

Ordinances of other municipalities served by the Central Collection Agency relating to entertainment, promotional and special events are available upon request from the Central Collection Agency (216) 664-2070.