



Central Collection Agency  
Municipal Income Tax  
(216) 664-2070 / (800) 223-6317  
www.ccaohio.gov

2025

**Individual Municipal  
Income Tax Forms**

Tax forms due April 15, 2026

eFile with CCA at [www.ccaohio.gov](http://www.ccaohio.gov)

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 River	New Madison	Paulding	Somerset
Clayton	Highland Hills	New Miami	Phillipsburg	South Russell
Cleveland	Linndale	New Paris	Pitsburg	Union
Dalton	Marble Cliff	North Baltimore	Riverside	West Milton
Edon	Mentor-on-the-Lake	North Randall	Rock Creek	
Elida	Montpelier	Oakwood (Paulding County)	Russells Point	
Geneva-on-the-Lake	Munroe Falls	Obetz	Seville	
Grand Rapids	New Carlisle	Orwell	Shreve	

**EXEMPTION CERTIFICATE**

I LIVE IN A MANDATORY FILING COMMUNITY AND I AM NOT REQUIRED TO PAY MUNICIPAL INCOME TAX BECAUSE:

- RETIRED, received only pension, Social Security, interest or dividend income
- MEMBER OF THE ARMED FORCES OF THE UNITED STATES FOR THE ENTIRE YEAR 2025. (This does not include civilians employed by the military or National Guard.)
- UNDER 18 FOR THE ENTIRE YEAR 2025.
- NO EARNED INCOME FOR THE ENTIRE YEAR 2025. (Public Assistance, Unemployment, SSI, etc.)
- BUSINESS CLOSED OR RENTAL PROPERTY SOLD prior to 1/1/25.

**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.**

Name		<input type="checkbox"/> SHOW NAME OR ADDRESS CHANGES ON REVERSE.	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:

- RETIRED, received only pension, Social Security, Interest or Dividend Income
- MEMBER OF THE ARMED FORCES OF THE UNITED STATES FOR THE ENTIRE YEAR 2025. (This does not include civilians employed by the military or National Guard.)
- UNDER 18 FOR THE ENTIRE YEAR 2025.
- NO EARNED INCOME FOR THE ENTIRE YEAR 2025. (Public Assistance, Unemployment, SSI, etc.)
- BUSINESS CLOSED OR RENTAL PROPERTY SOLD prior to 1/1/25.

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.**

**To request a refund complete a City Tax Form and  
attach the refund worksheet.**

**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 / /



## 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

ADJUSTED RESIDENCE CITY PERCENTAGE RATES  
(FIND YOUR WORK CITY RATE IN THE SHADED AREA BELOW)

RESIDENCE CITIES	NO TAX WITHHELD	.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%
		.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 (2025)	1.5	1.25	1.13	1	.95	.94	.90	.88	.80	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75
Clayton (2026)	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
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
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 (2025)	1.6	1.1	.85	.60	.50	.48	.40	.35	.20	.10	0	0	0	0	0	0	0	0	0	0	0
Montpelier (2026)	1.8	1.3	1.05	.80	.70	.68	.60	.55	.40	.30	.20	.15	.05	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 (2025)	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05
Paulding (2026)	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
			%	
			%	
			%	
**				
<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 total 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.