


If you would like CCA – Municipal Income Tax to prepare your municipal income tax return, complete this form in its entirety, attach the necessary documents and drop off or mail to the address(es) shown below.  
Must be received by April 1, 2026 to avoid potential penalty and interest.



## 2025-City Tax Form — Due April 15, 2026

90% payment due January 15, 2026  
to avoid penalty and interest (see ordinance)

CCA FORM 120-16-IR

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

☐ Refund  
☐ Individual

☐ Amended  
☐ Joint

☐ Extension Attached

TAXABLE INCOME		
Name	Social Security No.	1. Employer's Name
Name of spouse if joint return	- -	CITY
Current address Apt. #	- -	INCOME
City, State, Zip	/ /	a.
IF MOVED DURING THE YEAR SHOW CHANGES BELOW	Move In / /	b.
	Move Out / /	c.
	- -	d.
	- -	2. Total Wages (Attach W-2s or 1099s)
	- -	3. Business Income (Attach Schedule C)
	Move In / /	4. Rental Income (Attach Schedule E)
	Move Out / /	5. K-1 Income (Attach Schedule E & K-1)
	/ /	6. Other Income Source
	/ /	CITY OF RESIDENCE
		PHONE NUMBER
		( ) -

Include copies of the following documents for income listed above (Documents will not be returned to the taxpayer).

- ☐ All W-2/1099's - Provide version of W-2/1099s showing municipal tax withheld
- ☐ Schedule C – Profit or loss from Business
- ☐ Schedule E – Supplemental Income and Loss (includes Rental Income)
- ☐ Schedule K-1
- ☐ Other Income – Provide description of Other Income if applicable \_\_\_\_\_
- ☐ First two pages of your Federal Form 1040 and Schedule 1

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.

☐ I authorize the following person(s) \_\_\_\_\_  
(name and phone number) to communicate with CCA about matters pertaining to this return.

Signature of Taxpayer  
 \_\_\_\_\_

Signature of Spouse, if Joint Return  
 \_\_\_\_\_

Date  
 \_\_\_\_\_

**Drop off or mail to one of the following addresses:**

<u>Cleveland Office Mail-In</u> CCA – Municipal Income Tax Attn: PMR Dept. PO BOX 94520 Cleveland, OH 44101-4520	<u>Cleveland Office Drop-Box</u> 205 W St Clair Ave Cleveland, OH 44113 <i>(Located in the Lobby)</i>	<u>City of Clayton Drop-Box</u> 6996 Taywood Rd Clayton, OH 45322 <i>(Located to the left of the main entrance)</i>
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## GENERAL INFORMATION

- For the complete 2025 Individual City Tax Form and Instruction Booklet, which includes additional information on how to complete this form, please go to:

<https://www.ccaohio.gov/tax-forms/individual>

## RETURN AND PAYMENT INFORMATION

- The 2025 Return and any Tax Due is due **April 15, 2026**.
- Penalty and interest may be imposed on unpaid income tax and unpaid estimated income tax as defined by *Ohio Revised Code 718.27*.
- Failure to pay estimated tax payments totaling 90% of the current year tax due or 100% of the prior year tax due no later than 15 days after the end of your tax year may result in penalty and interest charges for underpayment of estimated tax in accordance with *Ohio Revised Code 718.08*.

## EXEMPTION CERTIFICATE

- If you live in a mandatory filing community, you may not be required to pay municipal income tax if:
  - You are retired and only received pension, Social Security, interest, or dividend income.
  - You are a member of the Armed Forces or reserve components of the United States for the entire year 2025. This does not include civilians employed by the military or National Guard.
  - You are under 18 for the entire year 2025.  
*\*If you turned 18 during 2025, and have taxable income, you will need to file a pro-rated return.*
  - You have no earned income for the entire year 2025 (Public Assistance, Unemployment, SSI, etc.)
  - You closed a business or sold rental property prior to 1/1/2025.
- Please read the instruction booklet found at the link provided above to determine whether you have taxable income for municipal income tax purposes. If you have no taxable income for municipal purposes, complete and file the Exemption Certificate also found at the link above.