



2025-City Tax Form — Due April 15, 2026

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

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

Refund, Amended, Individual, Joint, Extension Attached checkboxes

CCA FORM 120-16-IR

PRINT OR TYPE

Name, Social Security No., Name of spouse, Current address, City, State, Zip, IF MOVED DURING THE YEAR SHOW CHANGES BELOW

TAXABLE INCOME table with columns: Employer's Name, CITY, INCOME, Total Wages, Business Income, Rental Income, K-1 Income, 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 2025 table with columns: LINE, COLUMN 1-8, 11a CREDIT, 11b REFUND

SECTION A-1 Employment / Profit Tax Estimate 2026 table with columns: COLUMN 9-13

SECTION B Residence Tax 2025 table with columns: COLUMN 14-20, 16a CREDIT, 16b REFUND

SECTION B-1 Residence Tax Estimate 2026 table with columns: COLUMN 21-25

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 - Municipal Income Tax.

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



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

**2025**

**Individual Municipal  
 Income Tax Forms**

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

Tax forms due April 15, 2026

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                 | Pitsburg       | 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 |               |
|                    | Munroe Falls       | Obetz                     | Seville        |               |

# EXEMPTION CERTIFICATE

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

- |  |  |
|--|--|
| <p>1. <input type="checkbox"/> RETIRED, received only pension, Social Security, interest or dividend income</p> <p>2. <input type="checkbox"/> 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.)</p> <p>3. <input type="checkbox"/> UNDER 18 FOR THE ENTIRE YEAR 2025.</p> | <p>4. <input type="checkbox"/> NO EARNED INCOME FOR THE ENTIRE YEAR 2025. (Public Assistance, Unemployment, SSI, etc.)</p> <p>5. <input type="checkbox"/> BUSINESS CLOSED OR RENTAL PROPERTY SOLD prior to 1/1/25.</p> |
|--|--|

**IF EXEMPT, COMPLETE, DETACH AND RETURN THE EXEMPTION CERTIFICATE. KEEP TOP PORTION FOR YOUR RECORDS. IF YOU ARE NOT FILING THIS EXEMPTION CERTIFICATE, PLEASE DISCARD.**



Central Collection Agency  
Municipal Income Tax  
205 W St Clair Ave  
Cleveland, OH 44113

## 2025 EXEMPTION CERTIFICATE

**SHOW NAME OR ADDRESS CHANGES BELOW.**

Name	Social Security No.
Name of spouse if joint return	- -
Current address <span style="float: right;">Apt. #</span>	- -
City <span style="float: right;">State</span> <span style="float: right;">Zip</span>	

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

- |  |  |
|--|--|
| <p>1. <input type="checkbox"/> RETIRED, received only pension, Social Security, Interest or Dividend Income</p> <p>2. <input type="checkbox"/> 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.)</p> <p>3. <input type="checkbox"/> UNDER 18 FOR THE ENTIRE YEAR 2025.</p> | <p>4. <input type="checkbox"/> NO EARNED INCOME FOR THE ENTIRE YEAR 2025. (Public Assistance, Unemployment, SSI, etc.)</p> <p>5. <input type="checkbox"/> BUSINESS CLOSED OR RENTAL PROPERTY SOLD prior to 1/1/25.</p> |
|--|--|

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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### SHOW NAME AND ADDRESS CHANGES BELOW

Taxpayer Name	Social Security No.
Name of spouse if joint return	- -
Address <span style="float: right;">Apt. #</span>	Move In /
City <span style="float: right;">State</span> <span style="float: right;">Zip</span>	Move Out /





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 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