2017 – ESTIMATE TAX FORM

CCA – DIVISION OF TAXATION
205 W SAINT CLAIR AVE
CLEVELAND OH 44113-1503
216.664.2070 800.223.6317
www.ccatax.ci.cleveland.oh.us

☐ Check box if AMENDED. Estimates may be amended if a significant increase or decrease in income occurred during the current tax year

INSTALLMENT SCHEDULE FOR ESTIMATED PAYMENTS

1st Qtr	January, February, March	25% due April 15th
2nd Qtr	April, May, June	50% due June 15th
3rd Qtr	July, August, September	75% due September 15th
4th Qtr	October, November, December	100% due December 15th

When the 15th falls on a Saturday, Sunday or legal holiday, payment is considered timely if made on or before the next succeeding day that is not a Saturday, Sunday or legal holiday.

If you estimate that you will owe at least $200.00 in municipal income tax for 2017 (after subtracting your estimated withholding and credits), you should make quarterly estimated payments. You may be charged penalty and interest if you fail to timely pay quarterly estimated payments totaling at least 90% of the current tax year liability or 100% of the prior year tax liability.

IF MOVED DURING THE YEAR, SHOW PRIOR ADDRESS BELOW

Name	Social Security No. — —	Name	Name
Name of spouse if joint return	Social Security No. — —	Prior address	Prior address
Current address		City State Zip	City State Zip
City State Zip		Date of Move	Date of Move

EMPLOYMENT / PROFIT TAX ESTIMATE

IF EMPLOYMENT TAX IS WITHHELD GO TO RESIDENCE TAX SECTION

Column 1 – List CCA municipalities where employment, business or rental property is located
Column 2 – Enter estimated taxable income
Column 3 – Enter tax rate: CCA Member communities tax rates are listed on the back of this form
Column 4 – Multiply Col. 2 estimated taxable income by Col. 3 tax rate and enter amount as estimated tax due
Column 5 – Enter installment due. Multiply Col. 4 by quarterly percentage. Refer to INSTALLMENT SCHEDULE FOR ESTIMATED PAYMENTS
Column 6 – Enter prior year credit
Column 7 – Enter tax paid to date for current year estimate
Column 8 – Enter balance due. Col. 5 minus (Col. 6 plus Col. 7). If negative enter zero. Add all figures and enter total.

COLUMN 1 CCA Employment City	COLUMN 2 Estimated Taxable Income	COLUMN 3 Tax Rate	COLUMN 4 Estimated Employment/Profit Tax Due	COLUMN 5 Installment Due	COLUMN 6 Prior Year Credit	COLUMN 7 Prior Estimate Payments	COLUMN 8 Balance Due
						TOTAL (A)	

RESIDENCE TAX ESTIMATE

COMPLETE SCHEDULE R WORKSHEET ON REVERSE OF FORM

Column 9 – Enter residence city name
Column 10 – Enter total from Schedule R Worksheet Col. 5
Column 11 – Enter installment due. Multiply Col.10 by quarterly percentage. Refer to INSTALLMENT SCHEDULE FOR ESTIMATED PAYMENTS
Column 12 – Enter prior year credit
Column 13 – Enter tax paid to date for current year estimate
Column 14 – Enter balance due. Col. 11 minus (Col. 12 plus Col. 13). Add all figures and enter total.

COLUMN 9 Residence City	COLUMN 10 Estimated Residence Tax Due	COLUMN 11 Installment Due	COLUMN 12 Prior Year Credit	COLUMN 13 Prior Estimate Payments	COLUMN 14 Balance Due
				TOTAL (B)	

TOTAL (A + B)

TAX DUE WITH THIS RETURN

MAIL COMPLETED FORM WITH PAYMENT TO CENTRAL COLLECTION AGENCY AT THE ABOVE ADDRESS. MAKE CHECK PAYABLE TO CENTRAL COLLECTION AGENCY

I HAVE EXAMINED THIS DECLARATION AND TO THE BEST OF MY KNOWLEDGE IT IS CORRECT

Do you authorize your preparer to contact us regarding this return? YES ☐ NO ☐

Signature of Taxpayer	Signature of Spouse	Date	Signature of Preparer, if not taxpayer	Date

SCHEDULE R

CCA MEMBER COMMUNITY		ADJUSTED RESIDENCE CITY PERCENTAGE RATES (FIND YOUR WORK CITY RATE IN THE SHADED AREA BELOW)														
TAX RATE	**MUNICIPALITY**	WORK CITY NO TAX WITHHELD	WORK .5%	WORK .75%	WORK 1%	WORK 1.25%	WORK 1.4%	WORK 1.5%	WORK 1.6%	WORK 1.65%	WORK 1.75%	WORK 2%	WORK 2.25%	WORK 2.5%	WORK 2.6%	WORK 2.75%
1.65%	Ada	1.65	1.15	.90	.65	.40	.25	.15	.05	0	0	0	0	0	0	0
1%	Alger	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0
2.25%	Barberton	2.25	1.75	1.5	1.25	1	.85	.75	.65	.60	.50	.25	0	0	0	0
1.5%	Bratenahl	1.5	1.25	1.13	1	.88	.80	.75	.75	.75	.75	.75	.75	.75	.75	.75
1%	Burton	1	.75	.63	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
1.5%	Carey	1.5	1	.75	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
1.5%	Clayton	1.5	1.25	1.13	1	.88	.80	.75	.75	.75	.75	.75	.75	.75	.75	.75
2.5%	Cleveland	2.5	2	1.75	1.5	1.25	1.1	1	.90	.85	.75	.50	.25	0	0	0
1%	Dresden	1	.75	.63	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
.75%	Elida	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75
1%	Frazeysburg	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0
1%	Gates Mills	1	.75	.63	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
1.5%	Geneva-on-the-Lake	1.5	1	.75	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
1.25%	Germantown	1.25	.88	.69	.50	.31	.31	.31	.31	.31	.31	.31	.31	.31	.31	.31
1%	Grand Rapids	1	.75	.63	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
2%	Grand River	2	1.5	1.25	1	.75	.60	.50	.40	.35	.25	0	0	0	0	0
2.5%	Highland Hills	2.5	2	1.75	1.5	1.25	1.1	1	.90	.85	.75	.50	.25	0	0	0
1%	Huntsville	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0
1%	Liberty Center	1	.75	.63	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
2%	Linndale	2	1.5	1.25	1	.75	.60	.50	.40	.35	.25	0	0	0	0	0
1.25%	Medina	1.25	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06
2%	Mentor-on-the-Lake	2	1.5	1.25	1	.75	.60	.50	.40	.35	.25	0	0	0	0	0
1.6%	Montpelier	1.6	1.10	.85	.60	.35	.20	.10	0	0	0	0	0	0	0	0
2%	Munroe Falls	2	1.5	1.25	1	.75	.60	.50	.40	.35	.25	0	0	0	0	0
1.5%	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%	North Baltimore	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1%	North Perry Village	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0
2.75%	North Randall	2.75	2.25	2	1.75	1.5	1.35	1.25	1.15	1.1	1	.75	.50	.25	.15	0
2%	Norton	2	1.5	1.25	1	.75	.60	.50	.50	.50	.50	.50	.50	.50	.50	.50
1%	Oakwood (Paulding County)	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0
1%	Orwell	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0
1%	Paulding	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1%	Rock Creek	1	.5	.25	0	0	0	0	0	0	0	0	0	0	0	0
1%	Rushsylvania	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1%	Russells Point	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
1.25%	South Russell	1.25	.88	.69	.50	.31	.31	.31	.31	.31	.31	.31	.31	.31	.31	.31
1%	Timberlake	1	.75	.63	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
1%	Union	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0
2.6%	Warrensville Heights	2.6	2.35	2.23	2.10	1.98	1.9	1.85	1.8	1.78	1.73	1.6	1.48	1.35	1.3	1.3
1%	Waynesfield	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0
1%	West Alexandria	1	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
1%	West Liberty	1	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
1.5%	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

SCHEDULE R WORKSHEET INSTRUCTIONS

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 estimated taxable income earned in each city listed in Col. 1

Column 3 Enter name of residence city. If residence city changed during year, prorate Col. 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 Col. 4

Column 5 Multiply Col. 2 by Col. 4 and enter the estimated residence tax due. Add all figures and enter total on front of form in Col. 10

SCHEDULE R WORKSHEET

COLUMN 1 WORK CITY	COLUMN 2 ESTIMATED TAXABLE INCOME	COLUMN 3 RESIDENCE CITY	COLUMN 4 SCHEDULE R ADJUSTED RATE	COLUMN 5 ESTIMATED RESIDENCE TAX DUE
**				
			TOTAL	