



CCA – DIVISION OF TAXATION  
216.664.2070  
www.ccatax.ci.cleveland.oh.us

2015

## Individual Municipal Income Tax Forms

Tax forms due April 18, 2016

eFile with CCA at <https://efile.ccatax.ci.cleveland.oh.us>

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 COMMUNITIES

Ada	Elida	Linndale	Norton	Timberlake
Alger	Fazeysburg	Madison Village	Oakwood (Paulding County)	Union
Barberton	Gates Mills	Medina	Orwell	Warrensville Hts.
Bradner	Geneva-on-the-Lake	Mentor-on-the-Lake	Paulding	Waynesfield
Bratenahl	Grand Rapids	Munroe Falls	Rock Creek	West Alexandria
Burton	Grand River	Northfield Village	Rushsylvania	West Liberty
Clayton	Highland Hills	North Baltimore	Russells Point	West Milton
Cleveland	Huntsville	North Perry Village	Seville	
Dresden	Liberty Center	North Randall	South Russell	

## EXEMPTION CERTIFICATE

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

1. ☐ RETIRED, received only pension, Social Security, interest or dividend income
2. ☐ AN ACTIVE MEMBER OF THE ARMED FORCES OF THE UNITED STATES FOR THE ENTIRE YEAR 2015. (This does not include civilians employed by the military or National Guard.)
3. ☐ UNDER 18 FOR THE ENTIRE YEAR 2015.  
\*see reverse for exceptions
4. ☐ NO EARNED INCOME FOR THE ENTIRE YEAR 2015. (Public Assistance, Unemployment, SSI, etc.)
5. ☐ BUSINESS CLOSED OR RENTAL PROPERTY SOLD \_\_\_\_ / \_\_\_\_ / \_\_\_\_ (date)

**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.**



CCA – DIVISION OF TAXATION  
PO BOX 94810  
CLEVELAND OH 44101-4810

### 2015 EXEMPTION CERTIFICATE

☐ SHOW NAME OR ADDRESS CHANGES ON REVERSE.

Name		Social Security No.
Name of spouse if joint return		— —
Current address	Apt. #	—
City	State	Zip

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

1. ☐ RETIRED, received only pension, Social Security, Interest or Dividend Income
2. ☐ AN ACTIVE MEMBER OF THE ARMED FORCES OF THE UNITED STATES FOR THE ENTIRE YEAR 2015. (This does not include civilians employed by the military or National Guard.)
3. ☐ UNDER 18 FOR THE ENTIRE YEAR 2015.  
\*see reverse for exceptions
4. ☐ NO EARNED INCOME FOR THE ENTIRE YEAR 2015.  
(Public Assistance, Unemployment, SSI, etc.)
5. ☐ BUSINESS CLOSED OR RENTAL PROPERTY SOLD \_\_\_\_ / \_\_\_\_ / \_\_\_\_ (date)

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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\*All individuals who are 18 years of age and older are subject to local income tax.  
 Note: Dresden has no minimum age. Geneva-on-the-Lake uses 15 as a minimum age.  
 Grand River, Medina, Rushsylvania, West Liberty and West Milton use 16 as the minimum age.

To request a refund you must complete a Refund Request Form or the City Tax Form.

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
			/



# 2015-City Tax Form — Due April 18, 2016

**90% payment due January 31, 2016  
to avoid penalty and interest (see ordinance)**

CCA FORM 120-16-IR

**CCA – DIVISION OF TAXATION**

216.664.2070 • 800.223.6317

www.ccatax.ci.cleveland.oh.us

☐ Individual ☐ Joint ☐ Extension Attached

PRINT OR TYPE

Name	Social Security No.
Name of spouse if joint return	
Current address Apt. #	Move In /
City, State, Zip	Move Out /
IF MOVED DURING THE YEAR SHOW CHANGES BELOW	
	Move In /
	Move Out /

TAXABLE INCOME		
1. Employer's Name	CITY	INCOME
a.		
b.		
c.		
d.		
2. Total Wages (Attach W-2s or 1099s)		
3. Less Allowable (Attach Fed. 2106 Expenses & Schedule A)		
4. Net Taxable Wages (Line 2 less Line 3)		
5. Business Income (Attach Schedule C)		
6. Rental Income (Attach Schedule E)		
7. K-1 Income (Attach Schedule E & K-1)		
8. 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 GREEN 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 2015									
LINE	COLUMN 1 Work City Name List Each City Only Once	COLUMN 2 Taxable Income	COLUMN 3 Work City Tax Rate	COLUMN 4 Tax Due	COLUMN 5 Less: Tax Withheld Or Paid Other Cities	COLUMN 6 Less: Prior Year Credit	COLUMN 7 Less: Tax Paid On Employment Tax Estimate	COLUMN 8 Tax Due CCA	
9									
10	Total each column. Add Positive Figures only in Column 8.								
11	If a negative figure is shown in Column 8, enter as credit or refund.	Enter amount to be credited to 2016 here and in Column 11	CREDIT		Enter amount to be refunded	REFUND			

SECTION A-1 Employment / Profit Tax Estimate For 2016 (See instructions) – must be completed to receive 2016 Estimated Bills					
	COLUMN 9 Work City	COLUMN 10 Estimated Tax Due	COLUMN 11 2015 Credit (From Col. 8 only)	COLUMN 12 Balance (Col. 10 Less Col. 11)	COLUMN 13 Payment Due (¼ of Col. 10 less Col. 11)
12					
13	Total each column.				

SECTION B Residence Tax 2015 (Refer to Schedule R Worksheet on Reverse of Form Before Proceeding to Line 14)							
	COLUMN 14 Residence City	COLUMN 15 Taxable Income	COLUMN 16 Tax Due Schedule R	COLUMN 17 Less: Residence Tax Withheld (Attach W-2)	COLUMN 18 Less: Prior Year Credit	COLUMN 19 Less: Tax Paid On Residence Tax Estimate	COLUMN 20 Tax Due CCA
14							
15	Total each column. Add Positive Figures only in Column 20.						
16	If a negative figure is shown in Column 20, enter as credit or refund.	Enter amount to be credited to 2016 here and in Column 23	CREDIT		Enter amount to be refunded	REFUND	

SECTION B-1 Residence Tax Estimate for 2016 (See instructions) – must be completed to receive 2016 Estimated Bills					
	COLUMN 21 Residence City	COLUMN 22 Estimated Residence Tax	COLUMN 23 2015 Credit (From Col. 20 only)	COLUMN 24 Balance (Col. 22 Less Col. 23)	COLUMN 25 Payment Due (¼ of Col. 22 less Col. 23)
17					
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.				

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.

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
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PLACE CHECK, MONEY ORDER OR CREDIT CARD AUTHORIZATION ON TOP. PLACE FORMS W-2 BELOW REMITTANCE. ATTACH ALL ITEMS HERE.

MAIL  
TO

**NO Payment Enclosed - Mail to:**  
CCA – DIVISION OF TAXATION  
PO BOX 94810  
Cleveland OH 44101-4810

**Payment Enclosed - Mail to:**  
CCA – DIVISION OF TAXATION  
PO BOX 94723  
Cleveland OH 44101-4723

**Refund Request - Mail to:**  
CCA – DIVISION OF TAXATION  
PO BOX 94520  
Cleveland OH 44101-4520



CCA – DIVISION OF TAXATION

CREDIT CARD AUTHORIZATION

└ DETACH HERE ┐

TO CHARGE YOUR INCOME TAX DUE YOU MUST COMPLETE THE FOLLOWING:

CHECK ONE ☐ VISA ☐ MASTERCARD ☐

☐ AMERICAN EXPRESS

Taxpayer's name

Taxpayer's Social Security No.

Cardholder's name

Cardholder's address

Apt. #

City

State

Zip

ACCOUNT NUMBER

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

TOTAL AMOUNT CHARGED \$

V CODE

--	--	--

EXPIRATION DATE

--	--	--	--

MO.

YR.

CARDHOLDER'S AUTHORIZED SIGNATURE

DATE

## SCHEDULE L

Note: Business and/or rental losses may be carried forward for five (5) years. In order to take advantage of the loss carry forward provision, all returns must have been timely filed with this agency. A loss in one city may offset a business or rental gain in the same city. However, loss from one city may never offset the gain in another city.

[illegible]

## 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 CITY 5%	WORK CITY .75%	WORK CITY 1%	WORK CITY 1.17%	WORK CITY 1.25%	WORK CITY 1.4%	WORK CITY 1.5%	WORK CITY 1.65%	WORK CITY 1.75%	WORK CITY 1.88%	WORK CITY 2%	WORK CITY 2.25%	WORK CITY 2.5%	WORK CITY 2.6%	WORK CITY 2.75%
1.65	Ada	1.65	1.15	.90	.65	.48	.40	.25	.15	0	0	0	0	0	0	0	0
1	Alger	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0	0
2.25	Barberton	2.25	1.75	1.5	1.25	1.08	1	.85	.75	.60	.50	.37	.25	0	0	0	0
1	Bradner (2015)	1	.75	.63	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
1	Bradner (2016)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1.5	Bratenahl	1.5	1.25	1.13	1	.92	.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	.50
1.5	Clayton (2015)	1.5	1	.75	.50	.33	.25	.10	0	0	0	0	0	0	0	0	0
1.5	Clayton (2016)	1.5	1.25	1.13	1	.92	.88	.80	.75	.75	.75	.75	.75	.75	.75	.75	.75
2	Cleveland	2	1.75	1.63	1.5	1.42	1.38	1.3	1.25	1.18	1.13	1.06	1	1	1	1	1
1	Dresden	1	.75	.63	.50	.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	.75
1	Fazeysburg	1	.50	.25	0	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	.50
1.5	Geneva-on-the-Lake	1.5	1	.75	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
1	Grand Rapids	1	.75	.63	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
2	Grand River	2	1.5	1.25	1	.83	.75	.60	.50	.35	.25	.12	0	0	0	0	0
2.5	Highland Hills	2.5	1.75	1.5	1.25	1.45	1.25	1.1	1	.85	.75	.62	.50	.25	0	0	0
1	Huntsville	1	.50	.25	0	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	.50
2	Linndale	2	1.5	1.25	1	.83	.75	.60	.50	.35	.25	.12	0	0	0	0	0
1	Madison Village	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
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	1.06
2	Mentor-on-the-Lake	2	1.5	1.25	1	.83	.75	.60	.50	.35	.25	.12	0	0	0	0	0
2	Munroe Falls	2	1.5	1.25	1	.83	.75	.60	.50	.35	.25	.12	0	0	0	0	0
2	Northfield Village	2	1.5	1.25	1	.83	.75	.60	.50	.35	.25	.12	0	0	0	0	0
1	North Baltimore (2015)	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0	0
1	North Baltimore (2016)	1	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	0
2.75	North Randall	2.75	2.25	2	1.75	1.58	1.5	1.35	1.25	1.1	1	.87	.75	.50	.25	.15	0
2	Norton	2	1.5	1.25	1	.83	.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	0
1	Orwell	1	.50	.25	0	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
1	Rock Creek	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1	Rushsylvania	1	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
1	Seville	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1.25	South Russell	1.25	.88	.69	.50	.37	.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	.50
1	Union	1	.50	.25	0	0	0	0	0	0	0	0	0	0	0	0	0
2.6	Warensville Hts.	2.6	2.35	2.23	2.10	2.02	1.98	1.9	1.85	1.78	1.73	1.66	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	0
1	West Alexandria	1	.50	.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	.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	1.5

SCHEDULE R 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
			%	
			%	
			%	
**				
TOTALS				
Enter totals on tax return	LINE 14, COLUMN 15			LINE 14, COLUMN 16

## 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 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. If the work rate is greater than 2.75% use the column for 2.75%.  
 (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.