If you would like CCA – Division of Taxation 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, 2025 to avoid potential penalty and interest.

2024–City Tax Form — Due April 15, 2025

90% payment due January 15, 2025 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

☐ Refund ☐ Amended
☐ 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. Business Income (Attach Schedule C)		
4. Rental Income (Attach Schedule E)		
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 <u>not</u> 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 – Division of Taxation
Attn: PMR Dept.
PO BOX 94520
Cleveland, Ohio 44101-4520

<u>Cleveland Office Drop-Box</u>
205 West Saint Clair Avenue
Cleveland, Ohio 44113
(Located in the Lobby)

<u>City of Clayton Drop-Box</u>
6996 Taywood Rd
Clayton, Ohio 45322
(Located to the left of the main entrance)

GENERAL INFORMATION

- For the complete 2024 Individual City Tax Form and Instruction Booklet, which includes additional information on how to complete this form, please go to http://ccatax.ci.cleveland.oh.us/?p=taxforms

RETURN AND PAYMENT INFORMATION

- The 2024 Return and any Tax Due is due **April 15, 2025**.
- 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 2024. This does not include civilians employed by the military or National Guard.
  - You are under 18 for the entire year 2024.
    **If you turned 18 during 2024, and have taxable income, you will need to file a pro-rated return.*
  - You have no earned income for the entire year 2024 (Public Assistance, Unemployment, SSI, etc.)
  - You closed a business or sold rental property prior to 1/1/2024.

- Please read the instruction booklet found at http://ccatax.ci.cleveland.oh.us/?p=taxforms 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 found at the link above.