

# APPLICATION FOR REFUND

CCA-MUNICIPAL INCOME TAX  
(216) 664-2070 • (800) 223-6317  
www.ccatax.ci.cleveland.oh.us

(year)

CENTRAL COLLECTION AGENCY

MAIL TO: PO BOX 94520  
CLEVELAND OH 44101-4520

CCA FORM 120-18 rev. 10/12

<b>Check Status:</b> <input type="checkbox"/> Individual <input type="checkbox"/> Joint		<b>IF MOVED DURING YEAR -</b>  Enter date moved: _____ / _____ / _____ <div style="text-align: center;">MONTH      DAY      YEAR</div>  Enter former address: _____  <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Home address (number and street)</td> <td style="width: 10%;">Apt. No.</td> <td style="width: 20%;">Home address (number and street)</td> <td style="width: 10%;">Apt. No.</td> </tr> <tr> <td colspan="2">City, State, Zip</td> <td colspan="2">City, State, Zip</td> </tr> </table>		Home address (number and street)	Apt. No.	Home address (number and street)	Apt. No.	City, State, Zip		City, State, Zip	
Home address (number and street)	Apt. No.			Home address (number and street)	Apt. No.						
City, State, Zip				City, State, Zip							
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Your social security number</td> <td style="width: 50%;">Spouse's social security number</td> </tr> <tr> <td style="text-align: center;"> _ _ - _ _ - _ _ </td> <td style="text-align: center;"> _ _ - _ _ - _ _ </td> </tr> </table>				Your social security number	Spouse's social security number	_ _ - _ _ - _ _	_ _ - _ _ - _ _				
Your social security number	Spouse's social security number										
_ _ - _ _ - _ _	_ _ - _ _ - _ _										
Your first name and initial _____ Last name _____ If a joint return, spouse's first name and initial _____ Last name _____											
Home address (number and street)											
City, State, Zip											

**MARK THE APPROPRIATE BOX BELOW (SEE INSTRUCTIONS)**

- A.)  Refund of municipal income tax withheld for all or part of year that Applicant was under 18 years of age. See instructions for exceptions. Attach W-2 and a copy of your birth certificate or a copy of your driver's license. If you were under 18 part of the year have your employer complete the Employer's Certification at the bottom of this page.
- B.)  Days worked outside of municipality for which the employer withheld tax. (Attach a travel log listing dates and places traveled for business, indicating the number of business days out \_\_\_\_/260 days) See instructions.
- C.)  2106 Employee Business Expenses. (See instructions)
- D.)  Other (explain) \_\_\_\_\_

**COMPUTATION OF OVERPAYMENT**

1.)	Wages as reported on W-2 Form <b>(Must attach W-2's)</b> .....	\$ _____	
2.)	Less Wages Not Subject to Tax .....	\$ _____	
3.)	Net Taxable Wages .....	\$ _____	
4.)	Corrected Tax .....	\$ _____	
Less:			
5.)	Tax Withheld .....	\$ _____	
6.)	Prior Year Credit .....	\$ _____	
7.)	Estimate Paid .....	\$ _____	
8.)	Total (lines 5,6 and 7) .....	\$ _____	
9.)	Refund Requested .....	\$ _____	

**I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS CLAIM (INCLUDING ANY ACCOMPANYING STATEMENTS), HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE AND CORRECT.**  
**I AUTHORIZE THE DISCLOSURE OF THE INFORMATION HEREIN TO ANY LAWFUL TAXING AUTHORITY AFFECTED BY THE REFUND.**

Taxpayer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Telephone (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Telephone (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

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

**EMPLOYER'S CERTIFICATION (To be completed by employer)**

I/We have reviewed the above calculations and attachments and believe them to be true and correct.  
I/We verify that no portion of said tax has been or will be refunded directly to the employee and that no adjustments to my/our withholding account with the City of \_\_\_\_\_ have been or will be made for said tax.

Employer's Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Company \_\_\_\_\_ F.E.I.N. \_\_\_\_\_ - Telephone (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

# WORKSHEET FOR MULTIPLE EMPLOYERS

## Wages and Taxes Reported on W-2 Form:

	Employer's Name	Wages per W-2	Tax Withheld	City Name
1.)	<input style="width: 95%;" type="text"/>	\$ <input style="width: 90%;" type="text"/>	\$ <input style="width: 90%;" type="text"/>	<input style="width: 95%;" type="text"/>
2.)	<input style="width: 95%;" type="text"/>	\$ <input style="width: 90%;" type="text"/>	\$ <input style="width: 90%;" type="text"/>	<input style="width: 95%;" type="text"/>
3.)	<input style="width: 95%;" type="text"/>	\$ <input style="width: 90%;" type="text"/>	\$ <input style="width: 90%;" type="text"/>	<input style="width: 95%;" type="text"/>
	+	<input style="width: 90%;" type="text"/>	+	
	Total Wages: enter on front page Line 1	\$ <input style="width: 90%;" type="text"/>	\$ <input style="width: 90%;" type="text"/>	Total Tax Withheld: enter on front page Line 5

## Adjustments to Taxable Income:

	Wages per W-2	-	Wages not Subject to Tax	=	Net Taxable Wages
1.)	\$ <input style="width: 90%;" type="text"/>	-	\$ <input style="width: 90%;" type="text"/>	=	\$ <input style="width: 90%;" type="text"/>
2.)	\$ <input style="width: 90%;" type="text"/>	-	\$ <input style="width: 90%;" type="text"/>	=	\$ <input style="width: 90%;" type="text"/>
3.)	\$ <input style="width: 90%;" type="text"/>	-	\$ <input style="width: 90%;" type="text"/>	=	\$ <input style="width: 90%;" type="text"/>
		+	<input style="width: 90%;" type="text"/>	+	<input style="width: 90%;" type="text"/>
	Total Income Not Subject to Tax: enter on front page Line 2		\$ <input style="width: 90%;" type="text"/>		\$ <input style="width: 90%;" type="text"/>
					Total Net Taxable Wages: enter on front page Line 3

## Computation of Corrected Tax:

	City Worked	Net Taxable Wages		Tax Rate		Corrected Tax
1.)	<input style="width: 95%;" type="text"/>	\$ <input style="width: 90%;" type="text"/>	X	<input style="width: 90%;" type="text"/> %	=	\$ <input style="width: 90%;" type="text"/>
2.)	<input style="width: 95%;" type="text"/>	\$ <input style="width: 90%;" type="text"/>	X	<input style="width: 90%;" type="text"/> %	=	\$ <input style="width: 90%;" type="text"/>
3.)	<input style="width: 95%;" type="text"/>	\$ <input style="width: 90%;" type="text"/>	X	<input style="width: 90%;" type="text"/> %	=	\$ <input style="width: 90%;" type="text"/>
					+	<input style="width: 90%;" type="text"/>
	Total Corrected Tax: enter on front page Line 4					\$ <input style="width: 90%;" type="text"/>

# INSTRUCTIONS

**Who May Use This Form:** Individuals seeking a refund of municipal tax paid to a CCA member city. The list of member communities accompanies this form. Business refund requests use CCA Net Profit and / or Reconciliation forms.

**NOTE:** If the amount of overpayment is less than \$1.00, the amount will not be refunded. The cities of Barberton, Grand Rapids, Medina, Norton and Waynesfield have ordinances which specify that any amount less than \$5.00 will not be refunded, \$3.00 for the villages of Cridersville and Elida. The IRS must be notified by CCA of all refunds in excess of \$10.00.

**Year of Return:** Enter the year for which this claim covers in the upper left-hand corner of this form. A separate return is required for each year filed.

**NOTE:** The Statute of Limitations for refunds is three (3) years.

**Social Security Number:** Enter your social security number clearly. If you are filing a joint return, include your spouse's social security number.

**Name & Address:** Enter your name and address in the space provided. If you moved during the year, indicate the date moved and show your former address.

**Type of Refund:** Mark the appropriate box.

**A. Under the age limit to pay tax** - A readable copy of the birth certificate or driver's license must accompany the form.

**NOTE:** Geneva-on-the-Lake uses 15 as the minimum age. Grand River and Medina use 16 as the minimum age.

If you reached the minimum age to pay tax during the year, your employer must complete the employer's certification and provide a breakdown of how much was earned before the birthdate and how much was earned after the birthdate. Pay stubs can be submitted in lieu of the employer's certification.

**B. Time out of the employment city** - Must be documented with a travel log showing the date, place and business purpose of travel. If you worked more than 12 days in another municipality that has an income tax, attach a copy of the tax return filed with that municipality. If you live in a non-CCA municipality that has an income tax, attach a copy of the tax return filed with your resident municipality. The employer's certification must be signed. The following formula is used to arrive at the percentage of income to be excluded from tax:

Days Worked Out of the City / Total Working Days (260) X Local Wages = Amount Excluded

Saturdays, Sundays, sick days, vacation days and holidays are not to be counted as days worked out of the city. Total working days should be 260, unless you worked a partial year. On the income earned while traveling, you will owe tax at the full percentage rate to your residence city. Residents of CCA member communities must attach a completed Individual City Tax Form (CCA Form 120-16-IR). Non-CCA member residents may be asked to show proof of filing with their residence or employment city.

**C. 2106 Employee Business Expenses** - You must explain in detail and document claim. Federal forms 2106 and Schedule A must be submitted. For municipal income tax purposes, the deduction is limited to unreimbursed 2106 employee business expenses less 2% of Federal Adjusted Gross income ("AGI").

**D. Other** - You must explain in detail and document the claim. Federal form 3903 must be submitted for moving expenses. If you did not work in the city shown on your W2 form, indicate what your work city was and have your employer complete the Employer's Certification.

## Computation of overpayment:

**Line 1:** Enter the amount of local wages that your employer showed on your W-2 Form. Wages that are deferred for Federal and State purposes must be included in Local Wages. All W-2 Forms, 1099's and statements showing reimbursements must be attached. If more than one employer, use the worksheet on the reverse side to total your wages.

**Line 2:** Enter the amount of wages that are to be excluded from tax.

**Line 3:** Subtract the amount on Line 2 from the amount shown on Line 1.

**Line 4:** Multiply the corrected net taxable income by the employment city tax rate.

**Line 5:** The amount of tax withheld by your employer.

**Line 6:** A prior year amount taken as a credit.

**Line 7:** Estimated payments made directly to CCA during the year.

**Line 8:** Add lines 5, 6 and 7.

**Line 9:** Subtract Line 8 from Line 4.

**Sign Your Return:** Your return is not complete if it is not signed. On a joint return, both husband and wife must sign. By checking the appropriate box you may elect to authorize your preparer to contact CCA regarding this return (ORC 718.05).

If you are filing this form on behalf of another person, a Power of Attorney form must accompany this form.

**Employer's Certification:** The Employer's Certification must be signed by the employee's supervisor or other responsible representative of the employer who has knowledge that the information given is true and correct. If more than one employer, each employer must sign a separate employer's certification.

**Penalties for filing a Fraudulent Return:** Persons filing a fraudulent return shall be guilty of a misdemeanor and shall be fined not more than one thousand dollars (\$1,000.00) and imprisoned not more than six (6) months or both, for each offense.

## TAX RATE SCHEDULE CCA MEMBER COMMUNITIES

MUNICIPALITY	2010	2011	2012
Ada	1.15%	1.65% (a)	1.65%
Alger	1%	1%	1%
Barberton	2%	2%	2%
Bradner	1%	1%	1%
Bratenahl	1.5%	1.5%	1.5%
Burton	1%	1%	1%
Cleveland	2%	2%	2%
Cridersville	1%	1%	1%
Elida	.75%	.75%	.75%
Gates Mills	1%	1%	1%
Geneva-on-the-Lake	1%	1%	1.5% (b)
Grand Rapids	1%	1%	1%
Grand River	2%	2%	2%
Highland Hills	2.5%	2.5%	2.5%
Huntsville	1%	1%	1%
Liberty Center	1%	1%	1%
Linndale	2%	2%	2%
Madison Village	1%	1%	1%
Medina	1.25%	1.25%	1.25%
Mentor-on-the-Lake	2%	2%	2%
Munroe Falls	2%	2%	2%
Northfield Village	2%	2%	2%
North Baltimore	1%	1%	1%
North Perry Village	1%	1%	1%
North Randall	2.75%	2.75%	2.75%
Norton	2%	2%	2%
Oakwood (Paulding County)	1%	1%	1%
Paulding	.5%	.5%	.5%
Peninsula	1%	1%	1%
Rocky River	1.5%	1.5%	1.5%
Russells Point	1%	1%	1%
Seville	1%	1%	1%
South Russell	1%	1%	1.25% (c)
Timberlake	1%	1%	1%
Wadsworth	1.3%	1.3%	1.4% (d)
Warrensville Heights	2.6%	2.6%	2.6%
Waynesfield	1%	1%	1%

- (a) Effective 07/01/11  
(b) Effective 09/01/12  
(c) Effective 01/01/12  
(d) Effective 01/01/12

An average rate may not be applied to salaries and wages on which the correct tax has been withheld by the employer.