

GENERAL INSTRUCTIONS

Who Must File Form CCA 120-17BR

Every entity doing business in a CCA municipality as defined by the Rules and Regulations must file a Net Profit Return. Individuals, including sole proprietorships, must file an Individual Tax Return.

Taxpayer Identification Number

The federal employer identification number must be shown on all tax returns, payments and correspondence filed with CCA.

Where to Get Forms

Forms are available at CCA offices, participating Villages, City Halls and Libraries, online at www.ccatax.ci.cleveland.oh.us, and can be ordered 24/7 by calling 866-545-0050.

When to File

The due date for tax returns is April 15th, or the 15th day of the fourth month following the taxpayer's fiscal year-end. When April 15th falls on a Saturday, Sunday, or legal holiday, a form is considered timely filed if filed on the next succeeding day that is not Saturday, Sunday or legal holiday.

The total amount of tax due as shown on line 6, Column 7A on the front page of the Net Profit Tax Return must be paid when the return is filed. Make remittance payable to the CCA – Division of Taxation.

Where to File

NO Payment Enclosed - Mail to:	Payment Enclosed - Mail to:	Refund Request - Mail to:
CCA – Division of Taxation PO BOX 94810 Cleveland OH 44101-4810	CCA – Division of Taxation PO BOX 94723 Cleveland OH 44101-4723	CCA – Division of Taxation PO BOX 94520 Cleveland OH 44101-4520

Estimated Tax

Estimated payments and prior year credits may be reviewed 24/7 by calling 866-545-0050 or online at <https://efile.ccatax.ci.cleveland.oh.us>.

If you expect to owe at least \$200.00 in tax for the current tax year, tax year 2018, you must file and pay Net Profit Tax Estimates. A Net Profit Tax Estimate must be completed and paid by every business entity that has taxable income for the current tax year (to the extent the estimated tax due exceeds any available overpayment carried forward as a credit).

Extensions

CCA honors the IRS extension. Attach a copy of the IRS extension, extension confirmation number or IRS acknowledgment to the Net Profit Tax Return when it is filed. **An extension of time to file does not extend the time to pay the tax due.** If tax is due, submit payment with a copy of the IRS extension by the original due date of the Net Profit Tax Return.

Penalties and Interest

CCA member municipalities follow the penalty and interest rates indicated in ORC 718. Penalty and interest rates are available on our website at www.ccatax.ci.cleveland.oh.us. Failure to pay estimated tax payments totaling at least 90% of the current year tax due or 100% of the prior year tax due no later than 15 days before the end of your tax year may result in penalty and interest charges for underpayment of estimated tax in accordance with ORC section 718.08.

Signature

Sign and date your return before submitting it to the CCA – Division of Taxation. A return is not "filed" within the meaning of the law, until signed by the taxpayer or an agent legally authorized to sign tax return for such taxpayer. If the return is prepared by someone other than the taxpayer, such person should also sign the return. By checking the appropriate box you may elect to authorize your preparer to contact CCA regarding this return (ORC 718.05).

What Constitutes Net Profits

Net profits are based on Adjusted Federal Taxable Income, as determined under Ohio law. Please see Ohio Revised Code Section 718.01 (ORC 718.01), available via the State of Ohio website at: <http://codes.ohio.gov/orc/718> for more information.

Net Loss Carried Forward

Losses may be carried forward for a maximum of 5 years, or until exhausted, whichever is earlier. Losses may not be carried back. Loss carryforwards for taxpayers paying multiple municipalities must be allocated in the same manner as taxable net profits. Dresden, Montpelier, Munroe Falls, Rushsylvania, Russells Point and West Liberty do not allow loss carry forwards for tax years up to and including those beginning before 1/1/17. **Failure to allocate loss carryforwards and/or failure to timely file all tax returns will result in disallowance of loss carryforwards.**