

CITY OF CLEVELAND HEIGHTS INCOME TAX

MAIL TO: P.O. BOX 18850, CLEVELAND HEIGHTS, OH 44118
(216) 291-3978

FORM I-2
INDIVIDUAL REGISTRATION

Date of Move: _____

PLEASE PRINT

Name Social Security Number

Spouse's Name Spouse's Social Security Number

Street Address Apartment Number

City State Zip Code

Home Phone Work Phone

Check if you have income from:

- Rental Property
- Self-Employment: Trade name and address _____

Please list all members in household:

Name	Age	Social Security Number	Employer
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

ESTIMATED TAX WORKSHEET

*Income from which tax withheld/paid to Cleveland Heights is excluded from this worksheet.

RESIDENTS:		Annual Estimated Earned Income	Multiply by:	=	TAX AMOUNT
A)	Income from which local tax withheld/paid to city other than Cleveland Heights*	\$ _____	1.5% (.015)		\$ _____
B)	Income from which no local tax withheld	\$ _____	2% (.02)		\$ _____
NON-RESIDENTS:					
C)	Income <i>earned in Cleveland Heights</i> from which no Cleveland Heights tax withheld/paid	\$ _____	2% (.02)		\$ _____
TOTAL ESTIMATED TAX (A + B + C)					\$ _____

CITY OF CLEVELAND HEIGHTS
GENERAL INFORMATION ABOUT INCOME TAX

INTRODUCTION

All Cleveland Heights residents must file and pay Income Tax. This includes:

- All residents age 18 or older
- “Resident” means anyone that lived in Cleveland Heights at any time during the tax year whether or not this is a permanent home.

PAYMENTS

Payment of Income Tax is due as the money is earned! If you do not work in Cleveland Heights, then chances are your employer is not deducting your residents tax from your paycheck. This means that you must submit quarterly estimated payments. Quarterly payments are due in April, July, October, and January.

Estimated payments are not optional! The purpose of the return is to reconcile overpayment or underpayments. Those whose estimated or actual tax exceeds \$100, and who do not pay estimated taxes are subject to penalty and interest charges.

CREDITS

Residents are allowed up to a 1% tax credit on income that is taxed by another locality. Effectively, this can reduce the 2% Cleveland Heights income tax rate to 1.5%.

FILING

Which form to use:

One of the following forms must be filed:

- 1-7 Individual Short Form
- 1-8 Individual Long Form

File Form 1-7 if you only had wage income and want the city to calculate your tax. If you owe tax, the city will send you a bill. The 1-7 Short Form is due by March 15. All payments are due by April 15.

File Form 1-8 if you had non-wage income and/or want to calculate your own tax. This form is due by April 15.

PART-YEAR RESIDENTS:

You are only taxed on income earned while living in Cleveland Heights. If your W-2 shows income for a whole year, you may prorate your income by the number of months you lived here (e.g. 12 months / 4 months = 33% of the year). If, however, you also changed employers when moving, use the full amount on your W-2 if applicable. Please attach worksheet or statement indicating how you calculated your prorated income.

TAXABLE INCOME

What is taxable:

Cleveland Heights taxes residents on all earned income. This includes wage income listed on Federal Forms W-2 and 1099 Misc. The highest amount from the W-2 is used because we do not allow any tax deferrals. Non-wage earned income is also taxable, but must be calculated on the Cleveland Heights I-8 Long Form.

What is not taxable:

The City of Cleveland Heights does not tax unearned income such as that derived from investments and dividends. We also do not tax retirement payments from pension plans, Social Security, or Individual Retirement Accounts (IRA).

Wage vs. non-wage income:

Wage income is earned from employment by others and will appear on a W-2 or 1099 Misc. Statement. Non-wage income is earned from business endeavors such as ownership of a business or rental property.

Examples of Taxable Income

Wage income:

- All income listed on Federal Forms W-2 or 1099 Misc.
- Wages, salaries, bonuses and other compensation (Includes deferred compensation contributions)
- Educational grants (except portion for tuition/fees/books)

Non-wage income:

- Net profit from business (Federal Schedule C)
- Income from rental property (Federal Schedule E)

Examples of Non-Taxable Income

- Interest, dividends
- Pensions, Social Security
- Welfare, state-paid unemployment benefits
- Workmen’s Compensation, proceeds from insurance
- Active Military pay (not including civilian personnel)
- Alimony

NOTE TO NON-RESIDENTS:

If your employer did not withhold for you, you need to submit a return.

QUESTIONS?

Contact the Income Tax Division (216) 291-3978, Option 2.

ADDITIONAL FORMS AND INFORMATION
AVAILABLE AT WWW.CLEVELANDHEIGHTS.COM