

**FORM I-7 SHORT FORM  
TAX YEAR 2009  
MUST BE FILED BY MARCH 15, 2010**

**CLEVELAND HEIGHTS INDIVIDUAL INCOME TAX RETURN**  
MAIL TO: PO BOX 641747 CINCINNATI OH 45264-1747  
(216) 291-3978

SS# \_\_\_\_\_ SPOUSE'S SS# \_\_\_\_\_

<b>THIS YEAR'S FILING STATUS:</b> <input type="checkbox"/> JOINT <input type="checkbox"/> SEPARATE <b>LAST YEAR'S FILING STATUS:</b> <input type="checkbox"/> JOINT <input type="checkbox"/> SEPARATE	<b>OFFICE USE ONLY</b> T: _____ P: _____ I: _____ Tot.: _____ Init.: _____ #Mos _____
RECENT MOVE DATE: _____ / _____ / _____ <input type="checkbox"/> From Cleveland Heights <input type="checkbox"/> To Cleveland Heights	
_____ Previous or New Address (CIRCLE ONE)	
_____ City, State, Zip	

NAME(S)  
ADDRESS  
CITY STATE ZIP

Home Phone ( ) \_\_\_\_\_

Cell Phone ( ) \_\_\_\_\_

**TABLE I: WAGE INCOME** (Income from W-2 and 1099 Misc. Forms)

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E		COLUMN F
List Wages From Each Employer (Highest Amount on W-2)	2106 Expenses (if any) (Attach copy Federal 2106 Form & Sch A)	Subtract B from A (Income after Expenses)	Municipal Tax Withheld	City Withholding Paid to	Do not use	Resident City
◀ Total ▶						
				◀ Total		

<b>OFFICE USE ONLY</b> TAX DUE _____ EST. DUE _____
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**WHO MAY USE THE I-7 FORM:**

- The I-7 Short Form is only for people with wage income from Federal Form W-2 or 1099 Misc.
- If you have Federal Schedule C or Schedule E non-wage income, you must use Cleveland Heights I-8 Long Form.
- When you use this form, the City will calculate your tax and send you a bill if you owe tax.
- If you want the city to calculate your tax, make sure your current address is indicated above along with your social security number. Attach your W2 and sign below.

**INSTRUCTIONS:**

- You must attach a copy of all W-2 and 1099 Misc. forms and mail between January 20, 2010 and March 15, 2010.
- For each employer enter your wages and withholding (if any) in Table I above. If your employer withheld for more than one city on the same income, only list that income once, but use two lines for the municipal tax withheld, attach copies of all W-2s for each city withheld.
- This form is due no later than MARCH 15, 2010 so that we can mail you a bill.
- Tax payments not received by April 15, 2010 are subject to 20% penalty, plus interest charges.
- You must attach copy of Form 2106 to receive deduction.
- In order to receive workplace withholding credit your W-2 must be attached.

<b>AMENDED 2010 ESTIMATE</b> \$ _____
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**2010 ESTIMATED TAX**

- Estimated tax for 2010 will be calculated based on this year's income and tax liability.
- To amend your estimate for 2010, please utilize worksheet on back. Indicate amended estimate in the above box.
- Estimate is required. May be assessed a \$25.00 penalty if not paid.

**IF THERE IS AN OVERPAYMENT OF TAX, PLEASE:**

- CREDIT TO ESTIMATED PAYMENTS FOR TAX YEAR 2009  
 REFUND

**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, [e.g. 401(k)])
  - Educational grants (except portion for tuition/fees/books)
- Non-wage income: (STOP – cannot use this form – use I-8 Long Form)
- Sole Proprietorships from business (Federal Schedule C)
  - Income from rental property (Federal Schedule E)
  - Lottery winnings equal to or greater than \$100,000

**Examples of Non-Taxable Income**

- Interest, dividends or other intangible income
- Pensions, Social Security
- Welfare, state-paid unemployment benefits
- Workmen's Compensation, proceeds from insurance
- Active Military pay (does not include civilian personnel)
- Alimony
- Third party sick pay
- Income from Trusts or Estates

Any tax amount that is unpaid after April 15th is subject to 20% penalty plus interest.  
 Under penalty of perjury, the undersigned declares this return and attached documents to be true and complete:  
 If this return was prepared by a tax preparer, check here if we may NOT contact him/her directly with questions regarding the preparation of this return.

ATTACH ALL CITY COPY W-2 FORMS HERE ]

_____ Taxpayer's signature	_____ Date	_____ Preparer's signature (if not taxpayer)	_____ Date	(office use only)										
_____ Spouse's signature	_____ Date	_____ Preparer's address and phone number		<table border="1" style="display: inline-table;"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>										

**CITY OF CLEVELAND HEIGHTS I-7 SHORT FORM  
GENERAL INFORMATION  
ABOUT INCOME TAX**

**FILING**

Who must file:

- All residents age 18 or older.
- "Resident" means anyone that lived in Cleveland Heights at any time during the tax year (January through December of 2009) whether or not this is a permanent home.

Which form to use:

One of the following forms must be filed:

- I-7 Individual Short Form
- I-8 Individual Long Form

File Form I-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 I-7 Short Form is due by March 15, 2010. All payments are due by April 15, 2010.

File Form I-8 if you had non-wage income and/or want to calculate your own tax. This form is due by April 15, 2010.

Late filing:

If you must file late, an extension request (Form I-9 or copy of Federal Extension) must be submitted by April 15, 2010. Please note that all estimated taxes must be paid by April 15, 2010 to avoid penalty and interest charges. Estimates must equal 100% of the previous year's tax liability or 80% of this year's actual tax liability.

Exemption

The I-6 Form is for people that do not have any taxable income. On the form, you must indicate the reason for your exemption. This form is due by April 15, 2010 and must be submitted every year that an exemption is to be claimed.

**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. Non-Wage earned income (Rental and Business) is also taxable, but must be calculated on the Cleveland Heights I-8 Long Form. Lottery winnings equal to or greater than \$100,000.00 are taxable and must be reported.

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 pensions plans reported on 1099R, Social Security, or Individual Retirement Accounts (IRA).

Wage vs. non-wage income:

Wage income is earned from employment 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.

**CREDITS**

Residents are allowed up to a 1/2 of 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%. Credit will only be given with copy of the W-2 attached or other cities return copy showing tax paid.

**PAYMENTS**

Because Cleveland Heights is a residential community, most residents work outside of Cleveland Heights. By law, employers are not required to withhold for the city of residence, only the city of workplace. In lieu of employer withholding, residents are required to submit quarterly estimated tax payments based on projected annual income. If annual estimated tax is under \$100, estimated payments are not required.

Estimated payments are NOT optional! The purpose of the return is to reconcile overpayment or underpayments. If your estimated tax exceeds \$100 and you do not file estimated taxes, you are subject to penalty and interest charges.

**NOTE TO NON-RESIDENTS WHO WORK IN CLEVELAND HTS:**

If your employer did not withhold for you, you need to file a return. Any tax payments made may be claimed in Table I as withholding.

**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 pro-rate 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 pro-rated income.

**ESTIMATED TAX WORKSHEET FOR TAX YEAR 2009**

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

RESIDENTS:		Annual Estimated 2010 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)		\$ _____
<b>NON-RESIDENTS:</b>					
C)	Income earned in Cleveland Heights from which no Cleveland Heights tax withheld/paid.	\$ _____	2% (.02)		\$ _____
<b>TOTAL ESTIMATED TAX (A + B + C)</b>					<b>\$ _____</b>