

## **Taxpayer Assistance - Contact / Drop Box and Due Date**

Important contact information for the City of Cleveland, Division of Taxation, Central Collection Agency (CCA), which administers the municipal income tax for the Village of South Russell:

**CCA OFFICE HOURS:** Monday through Friday, 7:30 am to 4:30 pm

**CCA Call Center** (staffed by auditors who can help with any tax matter): 216-664-2070

**WEBSITE** for forms and information: [www.ccatax.ci.cleveland.oh.us](http://www.ccatax.ci.cleveland.oh.us) Website provides online filing and payment options, due dates, tax rate and credit information, forms for filing annual returns and estimated tax, Taxpayer Assistance forms, and more!

### **CCA DROPBOX LOCATIONS:**

CCA Division of Taxation

205 W. Saint Clair Ave.

Cleveland, OH 44113-1503

(locate inside the main entrance on the left)

City of Clayton

6996 Taywood Rd

Clayton, OH 45322

(located to the left of the main entrance if facing the building)

**Tax returns for tax year 2023 are due by Monday, April 15, 2024.**

## **Taxpayer Assistance – Assistance with Preparing Returns**

Need assistance with your return? Utilize CCA's "Prepare my Return" program! It's simple! Complete a "Taxpayer Assistance Form" (online at [www.ccatax.ci.cleveland.oh.us](http://www.ccatax.ci.cleveland.oh.us)– Tax Forms 2023– Taxpayer Assistance form), attach copies of all W-2 forms, federal schedules, page 1 and 2 of federal return, 1099's, and all income / tax statements (list of documents needed is included on the form), and mail to: CCA Division of Taxation

ATTN: PMR Dept

P.O. BOX 94520

Cleveland OH 44101-4520

The signed form must be included in order for CCA to prepare your return. Your return will be prepared, and a copy mailed back to you. You will be billed for any amounts due, plus any applicable assessed charges. Please keep in mind that all payments due still follow due dates as established by Tax Ordinance. Utilizing this service does not extend the date for paying tax due. Documents must be dropped off or mailed by 3/31/24 to utilize this service for 2023 tax returns.

Completed forms and documents can also be dropped off at CCA DROP BOX locations. See our website at [www.ccatax.ci.cleveland.oh.us](http://www.ccatax.ci.cleveland.oh.us) for locations. Questions? Contact CCA at (216) 664-2070.

## **Taxpayer Assistance – Am I required to Make Estimated Tax Payments?**

If you estimate that you will owe at least \$200.00 in municipal income tax (after subtracting anticipated withholding and credits), you need to make estimated tax payments. Penalty and interest charges will apply if you have not paid at least 90% of the current tax year liability, or an amount equal to 100% of the prior year tax liability. If you are unsure as to what you will owe for the current year, you can avoid any penalty and interest charges by paying 100% of the prior year liability (known as “safe harbor”).

Estimated tax due for the current year is established when you prepare your annual return for the previous taxable year. For example, when you prepare your 2023 income tax return, establishing your estimated tax liability for tax year 2024 is part of this return. First quarter 2024 is due with the filing of the 2023 tax return, by 4/15/24. Once CCA receives and processes this return and sets up your estimated tax payment schedule for 2024, you will receive reminder notices for the remaining quarters. Due dates are: 1st quarter 2024 estimated tax– Due 4/15/24;

2nd quarter 2024 estimated tax– Due 6/15/24;

3rd quarter 2024 estimated tax– Due 9/15/24;

4th quarter 2024 estimated tax– Due 1/15/25

If the filing of your 2023 tax return is under extension, and will not be filed until October 15, 2024, CCA will not be able to establish your liability for 2024 estimated tax and send you reminder notices. You will need to send in these payments without reminder, using the schedule above. Need help in calculating what you owe? CCA can help you determine your estimated liability!

Contact CCA with any questions you might have on how to estimate your tax due or make estimated tax payments at (216) 664-2070. You can also print, prepare and mail your estimated tax form with payment. Forms are available at [www.ccatax.ci.cleveland.oh.us](http://www.ccatax.ci.cleveland.oh.us), click on the “Tax Forms” link on the left.

## **CCA eFile and Electronic Payment Options**

CCA’s eFile is a convenient and secure way for qualified taxpayers to file their municipal income tax return electronically! Qualified taxpayers can file an exemption form, individual annual tax return, estimated tax form and payment, and businesses can use the eFile application to file their annual return, estimated tax, and employer withholding. CCA has recently updated this application. Visit CCA’s website for registration and eFile information at [www.ccatax.ci.cleveland.oh.us](http://www.ccatax.ci.cleveland.oh.us), and click on the link on the left column that says “CCA eFile”.

Questions related to eFile? Contact CCA directly with any questions or assistance at 216-664-2070 or [ccasupport@clevelandohio.gov](mailto:ccasupport@clevelandohio.gov)