

**FORM I-7 SHORT FORM
TAX YEAR 2008
MUST BE FILED BY MARCH 16, 2009**

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

SS# _____ SPOUSE'S SS# _____

THIS YEAR'S FILING STATUS: JOINT SEPARATE
LAST YEAR'S FILING STATUS: JOINT SEPARATE

RECENT MOVE DATE: _____ / _____ / _____

From Cleveland Heights To Cleveland Heights

Previous or New Address (circle one) _____

City, State, Zip _____

Home Phone () _____

Work 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)	Subtract B from A (Income after Expenses)	Municipal Tax Withheld	City Withholding Paid to	Do not use	Resident City
◀ Total ▶				◀ Total		

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, 2009 and March 16, 2009.
- 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.
- This form is due no later than MARCH 16, 2009 so that we can mail you a bill.
- Tax payments not received by April 15, 2009 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.

AMENDED 2009 ESTIMATE
\$ _____

2009 ESTIMATED TAX

- Estimated tax for 2009 will be calculated based on this year's income and tax liability.
- To amend your estimate for 2009, please utilize worksheet on back. Indicate amended estimate in the above box.

IF THERE IS AN OVERPAYMENT OF TAX, PLEASE:

- CREDIT TO ESTIMATED PAYMENTS FOR TAX YEAR 2008
 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: (cannot use this form – use I-8 Long Form)
- Net profit 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
- Pensions, Social Security
- Welfare, state-paid unemployment benefits
- Workmen's Compensation, proceeds from insurance
- Active Military pay (does not include civilian personnel)
- Alimony

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.

Taxpayer's signature _____ Date _____

Preparer's signature (if not taxpayer) _____ Date _____

(office use only)

Spouse's signature _____ Date _____

Preparer's address and phone number _____

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ATTACH ALL CITY COPY W-2 FORMS HERE]

**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 2008) 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 16, 2009. All payments are due by April 15, 2009.

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, 2009.

Late filing:

If you must file late, an extension request (Form I-9 or copy of Federal Extension) must be submitted by April 15, 2009. Please note that all estimated taxes must be paid by April 15, 2009 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, 2009 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, 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.

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 must 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:

If your employer did not withhold for you, you need to submit 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 2009 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)					\$ _____