



**To: Municipal Auditors, Finance Directors, or Treasurers**

On an annual basis, we survey all localities in Ohio for tax data pertaining to municipal income, lodging and admissions taxes. The reported revenues and tax rates are published and made available to the general public. We combine the reporting for all three taxes on the following pages.

**If your locality did not have any of these taxes in effect during calendar year 2015, please disregard this notice.**

See the first page of the following form. Complete table 1 and subsequent tables 1a and 1b, if applicable, and CONTACT INFORMATION on the reverse side.

**Municipal Income Tax:** Under Revised Code Section 5747.50, by no later than the thirty-first day of August of each year, each municipal corporation is to certify to the tax commissioner the total amount of municipal income taxes collected by such municipal corporation during the preceding calendar year.

Please complete the following certification by reporting net municipal income tax collections, by type of collection and tax rate for calendar year 2015 if any of the following conditions apply for your municipality:

- If your municipality had an income tax in effect during calendar year 2015;
- If your municipality collected any income tax revenue in calendar year 2015 even if the tax was not in effect during 2015.

In addition, we've asked for clarification on joint economic development distributions: specifically, the exact name of the agreement, with whom it is contracted and the distribution amounts.

**Lodging Tax:** Please report net collections and the rate imposed during calendar year 2015 from a lodging tax **levied by your jurisdiction** (do not include any amounts received from a county-imposed lodging tax). Please report net collections including any distributions to other parties, notably a Convention and Visitors' Bureau.

**Admissions Tax:** Please report revenues generated and rate imposed during calendar year 2015 from an admissions tax. Admissions tax is defined as a tax on entertainment or amusements. Typically, these taxes are imposed on a percentage of sales, although there are localities that charge a flat rate for event ticket sales. *Fees collected on amusement "devices" are excluded.*

**Please complete this request by December 31, 2016 and return to:**  
Ohio Department of Taxation, Tax Analysis Division, Rose M Brumfield  
PO Box 530, Columbus, Ohio 43216-0530  
Rose.Brumfield@tax.state.oh.us,  
614.466.0091 (office), 614.752.0700 (fax)

**CALENDAR YEAR 2015 LOCAL TAX CERTIFICATION**

Name of Municipality: \_\_\_\_\_

County in which primarily located: \_\_\_\_\_

**Table 1 - For All Municipalities**

Was the tax in effect CY2015?	Type of Tax	Effective Tax Rate as of 12/31/15 (a)	Net Collections (exact dollar figure, do not round)
	Admissions		\$
	Lodging		\$
	Municipal Income (b)		\$

**Table 1a - For Municipalities with a Municipal Income Tax – show net collections from:**

<i>Business or Net Profit</i>	\$
<i>Personal or Individual Income</i>	\$
<i>Withholding</i>	\$

(a) If there was a tax rate change in 2015, please document when it became effective.

(b) If any revenue is generated and distributed from a Joint Economic Development District/ Zone (JEDD or JEDZ) income tax levy, please exclude such revenue from Table 1 (above) but show details in the Table 2 (below).

**Table 1b - For Municipalities with an Municipal Income Tax in which a portion of the revenue (excluded above) was distributed to one or more Joint Economic Development Districts and/or Zones - Details**

Type (JEDD/JEDZ)	Name of Agreement	Contracting Party	Amount Distributed
			\$
			\$
			\$
			\$

**Contact Information:**

Name: \_\_\_\_\_ Date: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_  
 (include area code) (include area code)