

JOB AID - STEPS TO ACCESS AND COMPLETE ODT'S ANNUAL LOCAL TAX CERTIFICATION

- Visit the department's [website](#) (<https://tax.ohio.gov/wps/portal/gov/tax/researcher/requests-for-data>) to access and complete the form on-line. The link is located under the "Municipal Auditors" heading. **(note: the form is hosted on a vendor website named Cognitofrms.com.)*

Requests for Data

[Tax](#)

On an annual basis, the Ohio Department of Taxation (ODT) asks local governments to complete surveys designed to gather data for several different types of taxes, including property, municipal income, lodging and the distribution of local government funds and public library funds. A listing of all current surveys is available below for ease of reference.

If needed, contact Tax.Analysis@tax.state.oh.us with questions or concerns.

Municipal Auditors:

Local Tax Certification - Calendar Year 2018 ~~NEW~~

Access the form using this [link*](#)

Review this job aid if needed.

**(note: the form is hosted on a vendor website named cognitofrms.com)*

County Auditors:

Lodging Tax - Calendar Year 2018
[Excel](#) (S4CY18CTY)

Property Taxes:

Homestead Exemption Surveys: Real Property for Tax Year 2018 and Manufactured Home for Tax Year 2019, both

- The introductory screen looks like this:

Calendar Year 2019 Local Tax Certification

LG11/S4/S5CY19

 **Ohio** | **Department of Taxation**

*Tax Analysis Division
4485 Northland Ridge Blvd
Columbus, Ohio 43229
F 206.309.0360
tax.ohio.gov*

September 2020

To: Municipal Auditors, Finance Directors, or Treasurers

On an annual basis, the Ohio Department of Taxation sends this letter including a certification form and survey for tax data pertaining to municipal income, lodging, and admissions taxes that may be levied by your political subdivision. **The deadline for responding is December 31, 2020.**

The enclosed certification and survey contain two parts.

Please complete **Part 1** if your municipality either:

- (a) Levied an income tax during CY2019,
- or,
- (b) Collected any income tax revenue in CY2019, even if the tax was not in effect. Ohio Rev. Code § 5747.50(D) requires certification of the amount of income tax revenue collected and refunded by municipalities and collected and refunded on behalf of a joint economic development district or a joint economic development zone and the amount of such revenue distributed to contracting parties during the preceding calendar year. Please include any distributions from the Ohio Department of Taxation for the municipal income tax on net profits and/or electric light companies and local exchange telephone companies.

Please complete **Part 2** if your municipality either:

- (a) Levied an admissions tax during CY2019. 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.*
- or,
- (b) Levied a lodging tax during CY2019. Please report collections (*do not include amounts received from a county-imposed lodging tax*) including any distributions to other parties (notably a Convention and Visitors' Bureau) and the tax rate imposed during CY2019 from a lodging tax **levied by your jurisdiction.**

The deadline for responding is December 31, 2020.

- Location and contact information: required fields are shown with an asterisk.

Please complete **Part 2** if your municipality either:

(a) Levied a lodging tax during the CY2019. Please report collections (*do not include amounts received from a county-imposed lodging tax*) including any distributions to other parties (notably a Convention and Visitors' Bureau) and the tax rate imposed during CY2019 from a lodging tax **levied by your jurisdiction**.

or,

(b) Levied an admissions tax during CY2019. 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.*

The deadline for responding is December 31, 2020.

If you have questions please contact us via email at tax.analysis@tax.state.oh.us.

Contact Information

County in which primarily located *

County

Name of responding individual *

Title First Last

Email * Phone * Fax

xxx-xxx-xxxx

Use drop down box to choose primary county

*Required fields

- Income Tax data: If "no" income tax is chosen, proceed to admissions tax below.

Have an income tax?

Calendar Year 2019

PART 1A: INCOME TAX CERTIFICATION (exact figures, do not round)

Income Tax in Effect During CY2019 or Any Income Tax Revenue Collected During CY2019? *

Yes No

- If your municipality does have an income tax and “yes” was chosen, then ...

Calendar Year 2019

PART 1A: INCOME TAX CERTIFICATION (exact figures, do not round)

As specified in ORC Statute 5747.50(D), please indicate the amount of income tax revenue collected by the municipality, arranged, when possible, by the type of income from which it was collected. Do not report any penalty or interest.

Effective Tax Rate * Was there a tax rate change in 2019? Yes No Effective date of last rate change

Revenue Collected from Net Profits (Include Distributions for Municipal Net Profits)	Revenue Refunded from Net Profits (Include Distributions for Municipal Net Profits)
<input type="text"/>	<input type="text"/>
Revenue Collected from Individual Income	Revenue Refunded from Individual Income
<input type="text"/>	<input type="text"/>
Revenue Collected from Employer Withholding	Revenue Refunded from Employer Withholding
<input type="text"/>	<input type="text"/>
Revenue Collected from Electric Light Companies and Local Exchange Telephone Companies	Revenue Refunded from Electric Light Companies and Local Exchange Telephone Companies
<input type="text"/>	<input type="text"/>
Revenue Collected (Unable to Categorize)	Revenue Refunded (Unable to Categorize)
<input type="text"/>	<input type="text"/>
Total Revenue Collected	Total Revenue Refunded
\$0.00	\$0.00

Use this link to find your municipality’s MNP distribution for CY2019:
<https://tax.ohio.gov/wps/portal/gov/tax/researcher/tax-analysis/tax-data-series/individual-income/publications-tds-municipal/LG13M1219>

Use “Prior Years’ Distributions” on this link to find your municipality’s ELC&LETC distribution for CY2019:
<https://tax.ohio.gov/wps/portal/gov/tax/government/resources/distributions-gas-municipal-income>

Total revenues and total refunds are auto-calculated. If one or more types of revenues are combined, simply place in “unable to categorize”

- Also, if your municipality has an income tax, are there any JEDD or JEDZ data to report? If “no” is chosen, then proceed to admissions tax below.

Income Tax Revenue Collected and Refunded on Behalf of a Joint Economic Development District or a Joint Economic Development Zone in CY2019? *

Yes No

***Required field**

- If “yes” is chosen, then ...

PART 1B: JOINT ECONOMIC DEVELOPMENT DISTRICT/ZONE FOR CY2019

Choose "Add JEDD/JEDZ" to add additional JEDD/JEDZs that need to be reported.

JEDD/JEDZ 1

Contracted Parties <input type="text"/>	Amount distributed to Contracted Parties during CY2019 <input type="text"/>
JEDD/JEDZ: Revenue Collected from Net Profits <input type="text"/>	JEDD/JEDZ: Revenue Refunded from Net Profits <input type="text"/>
JEDD/JEDZ: Revenue Collected from Individual Income <input type="text"/>	JEDD/JEDZ: Revenue Refunded from Individual Income <input type="text"/>
JEDD/JEDZ: Revenue Collected from Employer Withholding <input type="text"/>	JEDD/JEDZ: Revenue Refunded from Employer Withholding <input type="text"/>
JEDD/JEDZ: Revenue Collected Total \$0.00	JEDD/JEDZ: Revenue Refunded Total \$0.00

[+ Add JEDD/JEDZ](#)

Complete fields to show the contracted parties (with JEDD/JEDZ) as well as collections and refunds. Again, total fields are auto-calculated.

If your municipality has more than one JEDD/JEDZ, click here to add additional entries.

- Admissions Tax: If “no” is chosen, proceed to lodging tax below. If “yes” is chosen, then ...

Part 2: Survey of Local Taxes for CY2019

Admissions Tax in Effect in CY2019? * Yes No

Net Admissions Tax Collections *

Admissions Tax Rate as of 12/31/2019 *

Was there an Admissions Tax Rate Change in CY2019? * Yes No

*Required fields

- Lodging Tax: If “no” is chosen, click the certify check box and submit. If “yes” is chosen, then ...

The screenshot shows a web form with the following fields and elements:

- Lodging Tax in Effect in CY2019? ***: Radio buttons for Yes (selected) and No.
- Net Lodging Tax Collections ***: An empty text input field.
- Lodging Tax Rate as of 12/31/2019 ***: A text input field containing "0.0%".
- Was there a Lodging Tax rate change in CY2019?**: Radio buttons for Yes and No.
- *Required fields**: A red-bordered box pointing to the asterisks on the first two fields.
- I certify that the above information is correct.
- Submit**: A brown button.
- After all fields are verified, check the box to certify and click submit.**: A red-bordered box pointing to the certify checkbox.

A confirmation screen will appear after clicking submit and your submitted form will be displayed. At this point you can print and/or save a copy for your records. A confirmation email will be sent to the address provided on the form.

Thank you!