



CCA – DIVISION OF TAXATION
205 W SAINT CLAIR AVE
CLEVELAND OH 44113-1503
216.664.2070 800.223.6317
www.ccatax.ci.cleveland.oh.us

**EMPLOYER'S RETURN
OF INCOME TAX WITHHELD**

C of C 120-102 11/2019

INSTRUCTIONS

- Line 1** - Enter the total taxable employment wages as defined in ORC 718. Do not include wages from individuals under the age of 18. Exceptions: Dresden, Fazeysburg, Hamilton, Montpelier, Munroe Falls, New Paris, Oakwood, Obetz, Phillipsburg, Riverside and West Alexandria have no age limit; Grand River, Rushsylvania and West Milton under the age of 16; Geneva-On-The-Lake under the age of 15. New Carlisle individuals 16 and 17 years old who earn \$2500.00 or more are subject to the tax.
- Line 2** - Enter the amount of employment tax withheld. See employment municipality for tax rate. Allocation of employment tax withheld must be detailed on the front of this form.
- Line 3** - Enter the amount of residence tax withheld. Allocation of residence tax must be detailed on the reverse of this form.
- Line 4** - Adjustment of income tax withheld. -Line 4 should be used for the correction of errors made in withholding of income tax from wages paid in prior quarters. Any amount shown on Line 4 must be explained on the reverse of this form.

Line 5 - Balance Due / Paid herewith. Make checks payable to the CCA – Division of Taxation. The amount indicated must be paid with the return by the due date indicated and allocated to the City of Employment unless work is performed in a non-taxing area. Tax withheld in a non-taxing area reverts back to the City of Residence of the employee.

Signature - Sign, date and enter phone number before returning this form. A return is not considered filed until signed. Name and Address changes should be made on the reverse of this form.

Date Due - Monthly filings are due by the 15th day of the month following the end of the withholding period. Semimonthly filings are due by the 3rd banking day after the 15th day of the withholding period and the 3rd banking day after the last day of the withholding period. Quarterly filings are due on or before the last day of the month following the last day of each calendar quarter.

**ALLOCATION OF EMPLOYMENT AND RESIDENCE TAX REMITTED
MUST BE COMPLETED TO AVOID PENALTY**

Employers which withhold more than \$200.00 per month must file monthly.
Employers always withholding \$200.00 or less per month can file quarterly.

Name _____
Current Address _____
City _____ State _____ Zip _____

1. Total Employment Wages Subject to Withholding _____			2. Total Employment Taxes (allocate below) ▶	
Emp Code	FEDERAL ID #	File Code	3. Total Residence Taxes (allocate on reverse) ▶	
			4. Adjustments (explain on Reverse) ▶	
For the period _____ To _____ Due on or before: _____			5. TOTAL TAXES ALLOCATED ▶	

Make checks payable to CCA.

ALLOCATION OF EMPLOYMENT TAX WITHHELD

Municipality	Rate%	Code	Tax Withheld	Municipality	Rate%	Code	Tax Withheld	Municipality	Rate%	Code	Tax Withheld	Municipality	Rate%	Code	Tax Withheld
Ada	1.65	002		Highland Hills	2.5	371		Orwell	1.5	605		West Milton	1.5	835	
Alger	1	004		Linndale	2	420		Parma Hts.	3	630		Revenue Sharing/JEDD/JEDZ (complete below)			
Barberton	2.25	025		Marble Cliff	2	459		Paulding	1	640		Butler Co Annex	2	951	
Bratenahl	2	120		Mentor-on-the-Lake	2	495		Phillipsburg	1.5	659		Clayton/Clay	1.5	984	
Burton	1	176		Montpelier	1.6	517		Riverside	1.5	680		Emerald Park	2.5	993	
Clayton	1.5	199		Munroe Falls	2.25	533		Rock Creek	1	698		Gateway	2.5	990	
Cleveland	2.5	200		New Carlisle	1.5	534		Rushsylvania	1	702		Cleve/High Hills	2.5	995	
Dresden	1	260		New Madison	1	538		Russells Point	1	703		Hamilton - Fairfield I	2	952	
Elida	.75	276		New Miami	1.75	539		Seville	1	722		Hamilton - Fairfield II	2	953	
Fazeysburg	1	307		New Paris	1	541		Shreve	1	755		Hamilton - Fairfield III	2	954	
Gates Mills	1	330		North Baltimore	1	548		South Russell	1.25	772		High Hills/Cleve	2.5	996	
Geneva-on-the-Lake	1.5	347		North Perry Village	1	555		Timberlake	1	788		IX Center	2.5	992	
Germantown	1.5	348		North Randall	2.75	560		Union	1.5	797		Prairie Obetz	2.5	981	
Grand Rapids	1	356		Norton	2	575		Warrensville Hts.	2.6	830		Shaker Sq	2.5	994	
Grand River	2	357		Village of Oakwood	1	585		Waynesfield	1	833		Warr Hts/Cleve	2.6	997	
Hamilton	2	365		Obetz	2.5	587		West Alexandria	1	834					

**SHOW CHANGE OF ADDRESS OR CHANGE OF
FILING STATUS ON THE REVERSE SIDE OF THIS FORM**

Employers which withhold more than \$200.00 per month must file monthly.
Employers always withholding \$200.00 or less per month can file quarterly.



CCA – DIVISION OF TAXATION
205 W SAINT CLAIR AVE
CLEVELAND OH 44113-1503

Make checks payable to CCA.

EMPLOYER'S RETURN OF INCOME TAX WITHHELD

Name _____
Current Address _____
Zip _____

1. Total Employment Wages Subject to Withholding _____			2. Total Employment Taxes (allocate below) ▶	
Emp Code	FEDERAL ID #	File Code	3. Total Residence Taxes (allocate on reverse) ▶	
			4. Adjustments (explain on Reverse) ▶	
For the period _____ To _____ Due on or before: _____			5. TOTAL TAXES ALLOCATED ▶	

Signature _____ Title _____ Co. Phone _____ Date _____
I have examined this return and to the best of my knowledge, it is correct and complete

ALLOCATION OF EMPLOYMENT TAX WITHHELD

Ada	1.65	002		Highland Hills	2.5	371		Orwell	1.5	605		West Milton	1.5	835	
Alger	1	004		Linndale	2	420		Parma Hts.	3	630		Revenue Sharing/JEDD/JEDZ (complete below)			
Barberton	2.25	025		Marble Cliff	2	459		Paulding	1	640		Butler Co Annex	2	951	
Bratenahl	2	120		Mentor-on-the-Lake	2	495		Phillipsburg	1.5	659		Clayton/Clay	1.5	984	
Burton	1	176		Montpelier	1.6	517		Riverside	1.5	680		Emerald Park	2.5	993	
Clayton	1.5	199		Munroe Falls	2.25	533		Rock Creek	1	698		Gateway	2.5	990	
Cleveland	2.5	200		New Carlisle	1.5	534		Rushsylvania	1	702		Cleve/High Hills	2.5	995	
Dresden	1	260		New Madison	1	538		Russells Point	1	703		Hamilton - Fairfield I	2	952	
Elida	.75	276		New Miami	1.75	539		Seville	1	722		Hamilton - Fairfield II	2	953	
Fazeysburg	1	307		New Paris	1	541		Shreve	1	755		Hamilton - Fairfield III	2	954	
Gates Mills	1	330		North Baltimore	1	548		South Russell	1.25	772		High Hills/Cleve	2.5	996	
Geneva-on-the-Lake	1.5	347		North Perry Village	1	555		Timberlake	1	788		IX Center	2.5	992	
Germantown	1.5	348		North Randall	2.75	560		Union	1.5	797		Prairie Obetz	2.5	981	
Grand Rapids	1	356		Norton	2	575		Warrensville Hts.	2.6	830		Shaker Sq	2.5	994	
Grand River	2	357		Village of Oakwood	1	585		Waynesfield	1	833		Warr Hts/Cleve	2.6	997	
Hamilton	2	365		Obetz	2.5	587		West Alexandria	1	834					

GENERAL INSTRUCTIONS FOR FORM CCA – 102

C of C 120-102 11/2019

WHO MUST FILE – Employers doing business within any CCA community with one or more employees must file and pay employment tax as defined in ORC 718.

If you temporarily discontinue paying wages, you must nevertheless file a return with CCA. If you no longer expect to pay wages subject to the tax reportable on this form, you must file a 'FINAL RETURN' with explanation shown below. After you have once filed a return, a preprinted Form CCA-102 will be mailed to you. Blank forms can also be downloaded at www.ccatax.ci.cleveland.oh.us. Remit timely and complete all necessary information in order to avoid penalty.

WHAT INCOME IS TAXABLE – Qualifying wages as defined in ORC Section 718. (Typically, FICA/Medicare wages are reportable in Box 5 of Federal Form W-2 with two possible additions for stock options and sub pay.)

PENALTY & INTEREST – The law provides penalties for late filing of a return and payments thereof. Penalties also are imposed by law for failure to pay, for making false or fraudulent returns or for submitting bad checks. Each return filed and/or paid past the due date may incur a 50% penalty. Interest on the unpaid balance may accrue monthly using the interest prescribed in ORC 718. See community ordinances for variances.

ALLOCATION OF RESIDENCE TAXES WITHHELD

Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld
Ada	002		Linndale	420		Paulding	640	
Alger	004		Marble Cliff	459		Phillipsburg	659	
Barberton	025		Mentor-on-the-Lake	495		Riverside	680	
Bratenahl	120		Montpelier	517		Rock Creek	698	
Burton	176		Munroe Falls	533		Rushsylvania	702	
Clayton	199		New Carlisle	534		Russells Point	703	
Cleveland	200		New Madison	538		Seville	722	
Dresden	260		New Miami	539		Shreve	755	
Elida	276		New Paris	541		South Russell	772	
Fazeysburg	307		North Baltimore	548		Timberlake	788	
Gates Mills	330		North Perry Village	555		Union	797	
Geneva-on-the-Lake	347		North Randall	560		Warrensville Hts.	830	
Germantown	348		Norton	575		Waynesfield	833	
Grand Rapids	356		Village of Oakwood	585		West Alexandria	834	
Grand River	357		Obetz	587		West Milton	835	
Hamilton	365		Orwell	605				
Highland Hills	371		Parma Hts.	630				
Total Residence Tax ▶								

Final Return
If this is the last withholding report to be filed with CCA – Please circle and enter the date of change.

1. No longer conducts Business in a CCA community – enter new address and date of change below.

2. No longer withholding residence tax for CCA community.

3. No longer has employees but still conducts Business in a CCA community

4. Merged – New Federal ID#

5. Liquidated

6. Other

EXPLANATION OF ADJUSTMENT – Amount \$ _____

Adjustment for period end _____

Reason _____

ALLOCATION OF RESIDENCE TAXES WITHHELD

Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld
Ada	002		Linndale	420		Paulding	640	
Alger	004		Marble Cliff	459		Phillipsburg	659	
Barberton	025		Mentor-on-the-Lake	495		Riverside	680	
Bratenahl	120		Montpelier	517		Rock Creek	698	
Burton	176		Munroe Falls	533		Rushsylvania	702	
Clayton	199		New Carlisle	534		Russells Point	703	
Cleveland	200		New Madison	538		Seville	722	
Dresden	260		New Miami	539		Shreve	755	
Elida	276		New Paris	541		South Russell	772	
Fazeysburg	307		North Baltimore	548		Timberlake	788	
Gates Mills	330		North Perry Village	555		Union	797	
Geneva-on-the-Lake	347		North Randall	560		Warrensville Hts.	830	
Germantown	348		Norton	575		Waynesfield	833	
Grand Rapids	356		Village of Oakwood	585		West Alexandria	834	
Grand River	357		Obetz	587		West Milton	835	
Hamilton	365		Orwell	605				
Highland Hills	371		Parma Hts.	630				
Total Residence Tax ▶								

Final Return
If this is the last withholding report to be filed with CCA – Please circle and enter the date of change.

1. No longer conducts Business in a CCA community – enter new address and date of change below.

2. No longer withholding residence tax for CCA community.

3. No longer has employees but still conducts Business in a CCA community

4. Merged – New Federal ID#

5. Liquidated

6. Other

EXPLANATION OF ADJUSTMENT – Amount \$ _____

Adjustment for period end _____

Reason _____

NAME _____

ADDRESS _____

DATE OF CHANGE _____

If Name or Address is not correct as shown, show changes above.