



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 03/2020

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, Frazeyburg, 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 this form.
- Line 3** - Enter the amount of residence tax withheld. Allocation of residence tax must be detailed on 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 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.
- 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 _____

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

1. Total Employment Wages Subject to Withholding _____		
Emp Code	FEDERAL ID #	File Code
For the period _____ To _____		
Due on or before: _____		

2. Total Employment Taxes (allocate below) ▶	
3. Total Residence Taxes (allocate below) ▶	
4. Adjustments (explain below) ▶	
5. TOTAL TAXES ALLOCATED ▶	

Make checks payable to CCA.

ALLOCATION OF EMPLOYMENT TAX WITHHELD

Ada	1.65	002			Linndale	2	420			Parma Hts.	3	630			Revenue Sharing/JEDD/JEDZ (complete below)		
Alger	1	004			Marble Cliff	2	459			Paulding	1.1	640					
Barberton	2.25	025			Mentor-on-the-Lake	2	495			Phillipsburg	1.5	659			Butler Co Annex	2	951
Bratenahl	2	120			Montpelier	1.6	517			Riverside	1.5	680			Clayton/Clay	1.5	984
Burton	1	176			Munroe Falls	2.25	533			Rock Creek	1	698			Emerald Park	2.5	993
Clayton	1.5	199			New Carlisle	1.5	534			Rushsylvania	1	702			Gateway	2.5	990
Cleveland	2.5	200			New Madison	1	538			Russells Point	1	703			Cleve/High Hills	2.5	995
Dresden	1	260			New Miami	1.75	539			Seville	1	722			Hamilton - Fairfield I	2	952
Elida	.75	276			New Paris	1	541			Shreve	1	755			Hamilton - Fairfield II	2	953
Frazeysburg	1	307			North Baltimore	1	548			South Russell	1.25	772			Hamilton - Fairfield III	2	954
Geneva-on-the-Lake	1.5	347			North Perry Village	1	555			Timberlake	1	788			High Hills/Cleve	2.5	996
Germantown	1.5	348			North Randall	2.75	560			Union	1.5	797			IX Center	2.5	992
Grand Rapids	1	356			Norton	2	575			Warrensville Hts.	2.6	830			Prairie Obetz	2.5	981
Grand River	2	357			Village of Oakwood	1	585			Waynesfield	1	833			Shaker Sq	2.5	994
Hamilton	2	365			Obetz	2.5	587			West Alexandria	1	834			Warr Hts/Cleve	2.6	997
Highland Hills	2.5	371			Orwell	1.5	605			West Milton	1.5	835			North Baltimore	1	988

EXPLANATION OF ADJUSTMENT – Amount _____

Adjustment for period end _____

Reason _____

Final Return

If this is the last withholding report to be filed with CCA
– Please check the reason below.

No longer conducts Business in a CCA community.

No longer withholding residence tax for a CCA community.

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

Merged – enter new Federal ID# _____

Liquidated

Other reason _____

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.

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 TAX WITHHELD

Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld
Ada	002		Marble Cliff	459		Phillipsburg	659	
Alger	004		Mentor-on-the-Lake	495		Riverside	680	
Barberton	025		Montpelier	517		Rock Creek	698	
Bratenahl	120		Munroe Falls	533		Rushsylvania	702	
Burton	176		New Carlisle	534		Russells Point	703	
Clayton	199		New Madison	538		Seville	722	
Cleveland	200		New Miami	539		Shreve	755	
Dresden	260		New Paris	541		South Russell	772	
Elida	276		North Baltimore	548		Timberlake	788	
Frazesburg	307		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				
Linndale	420		Paulding	640				
					Total Residence Tax			