



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 12/2019

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 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			2. Total Employment Taxes (allocate below)
Emp Code	FEDERAL ID #	File Code	
For the period _____ To _____			3. Total Residence Taxes (allocate below)
Due on or before: _____			4. Adjustments (explain below)
			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					
Bratenahl	2	120		Mentor-on-the-Lake	2	495		Phillipsburg	1.5	659		Butler Co Annex	2	951	
Burton	1	176		Montpelier	1.6	517		Riverside	1.5	680		Clayton/Clay	1.5	984	
Clayton	1.5	199		Munroe Falls	2.25	533		Rock Creek	1	698		Emerald Park	2.5	993	
Cleveland	2.5	200		New Carlisle	1.5	534		Rushsylvania	1	702		Gateway	2.5	990	
Dresden	1	260		New Madison	1	538		Russells Point	1	703		Cleve/High Hills	2.5	995	
Elida	.75	276		New Miami	1.75	539		Seville	1	722		Hamilton - Fairfield I	2	952	
Fazeysburg	1	307		New Paris	1	541		Shreve	1	755		Hamilton - Fairfield II	2	953	
Gates Mills	1	330		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	

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

GENERAL INSTRUCTIONS FOR FORM CCA – 102

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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 TAX 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				