



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

2021

ANNUAL RECONCILIATION

ANNUAL RECONCILIATION (W-3) OF MUNICIPAL INCOME TAX WITHHELD AND TRANSMITTAL OF WAGE AND TAX STATEMENTS (W-2)

**Read instructions for lines 6 and 13 to
ensure Employment wages and Residence
withholding are reported correctly.**

GENERAL INSTRUCTIONS

WHO MUST FILE - Each employer must file Form W-3 which serves as the transmittal statement for Forms W-2 for each employee from whom municipal tax has been withheld during the year. Filers must also submit copies of Forms 1099-NEC. Forms W-2 for employees under 18 should be excluded (EXCEPT: Montpelier, Munroe Falls, New Paris, Oakwood, Obetz, Phillipsburg, and Riverside have no minimum age, Geneva-on-the-Lake under 15; Grand River, Rushsylvania and West Milton under 16. New Carlisle individuals 16 and 17 years old who earn \$2,500.00 or more are subject to the tax).

Pursuant to Section 718.03(H) of the Ohio Revised Code if an employer reports local CCA W-2 information for any employee, the employer is required to file all of the employee's local W-2 information regardless of whether the municipal income tax is administered by CCA or not. This change is in effect beginning with tax year 2016.

DUE DATE - February 28, 2022.

REPORTING ON ELECTRONIC MEDIA - If you file 250 or more Forms W-2 you must file with CCA on electronic media. If you have 100 or more Forms W-2 and file using electronic media with the Federal Government, you are required to also file on electronic media with CCA. All employers are required to complete and submit a written reconciliation (W-3) form. You may be charged a penalty if you fail to file Forms W-2 on electronic media when required.

MAILING - Forms W-2 may be forwarded in consecutively numbered packages of convenient size, identified by employer's name, federal identification number and the number of packages that will be sent. If more than one package of Forms W-2 are to be sent, they shall be grouped by employment municipalities in order to expedite the processing of the year-end report.

All forms and packages sent by mail are required to be sent First Class mail to 205 W Saint Clair Ave, Cleveland OH 44113-1503.

SPECIFIC INSTRUCTIONS

Confirm name, address and Federal Identification number. Make corrections, if necessary.

1. Number of Wage and Tax Statements Attached - Show the number of completed Forms W-2 you are transmitting with this Form W-3.
- 1a. Number of 1099 Statements Attached - Show the number of completed Forms 1099 you are transmitting with this Form W-3.
2. Enter amount of tax remitted to CCA, for each month or quarter end, as shown.
- 2a. Enter total amount of **employment** tax remitted to CCA during 2021. Wages subject to employment tax are reported in Column 6.
- 2b. Enter total amount of **residence** tax remitted (if any) to CCA during 2021. Wages subject to residence tax are not required to be reported.
- 2c. Enter total tax remitted to CCA as detailed in 2, above.
3. CCA Municipalities - Enter requested information for each CCA municipality where work was performed and wages earned. Revenue Sharing JEDD/JEDZ chart below.
4. Numerical code assigned to each CCA municipality.
5. Enter the number of employees by employment municipality. Employees should be counted in the municipality where the majority of their work was performed.
6. Enter the total taxable employment wages as defined in ORC 718. **Do not include wages on which residence tax has been withheld for that municipality.**
7. CCA municipalities tax rates.
8. Enter Amount Due, Multiply Column 6 employment wages by Column 7 tax rate.
9. Enter total CCA tax withheld according to actual amounts shown on Forms W-2. Attach adding machine tape or other list showing how total municipal tax withheld was obtained.
10. Enter total employment tax amount remitted by municipality on Forms CCA-102 and also shown on Line 2a above.
11. Enter any amount overpaid and credited from the previous year.
12. Enter amount due. Column 8 or 9, whichever is greater, less Columns 10 and 11.
13. Enter residence tax withheld. **Do not report wages on the residence tax withheld.**
14. Enter residence tax amount remitted for each municipality. Column 14 total should equal Line 2b.
15. Enter amount due. Column 13 less Column 14.
16. Total all columns.
17. Add Column 12 and Column 15 totals to arrive at Net Tax Due. If Box 17 shows a net tax due, remit payment. Make check/money order payable to CCA and write Federal Identification number on remittance.
18. If a negative figure is shown in Box 17, enter preference as credit or refund. No refund or credit will be made for amounts of \$10.00 or less. If you fail to designate, the overpayment will be treated as a credit.

REVENUE SHARING JEDD/JEDZ								
NAME	CODE	RATE	NAME	CODE	RATE	NAME	CODE	RATE
Clayton/Clay	984	1.5%	Emerald Park	993	2.5%	N. Baltimore	988	1.0%
Cleve/High Hills	995	2.5%	IX Center	992	2.5%	Prairie Obetz	981	2.5%
High Hills/Cleve	996	2.5%	Gateway	990	2.5%	Shaker Sq	994	2.5%

KEEP A COPY FOR YOUR RECORDS.



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RECONCILIATION OF MUNICIPAL
INCOME TAX WITHHELD AND
TRANSMITTAL OF WAGE AND TAX
STATEMENTS

FILE CODE	YEAR END	FEDERAL IDENTIFICATION NO.	EMP CODE
	2021		

BUSINESS NAME

ADDRESS

CITY STATE ZIP CODE

3	4	5	6	7	8	9	10	11	12	RESIDENCE TAX		
										13	14	15
MUNICIPALITY	CODE	NO. OF EMPLOYEES	EMPLOYMENT WAGES	TAX	AMOUNT DUE	CCA TAX WITHHELD AND REPORTED ON W2	TAX REMITTED	PRIOR YEAR CREDIT	NET EMPLOYMENT TAX DUE	CCA RESIDENCE TAX WITHHELD	RESIDENCE TAX REMITTED	NET RESIDENCE TAX DUE
Burton	176			1.00%								
Clayton	199			1.50%								
Cleveland	200			2.50%								
Dalton	252			1.00%								
Elida	276			.75%								
Geneva-on-the-Lake	347			1.50%								
Germantown	348			1.50%								
Grand Rapids	356			1.00%								
Grand River	357			2.00%								
Highland Hills	371			2.50%								
Linndale	420			2.00%								
Marble Cliff	459			2.00%								
Mentor-on-the-Lake	495			2.00%								
Montpelier	517			1.60%								
Munroe Falls	533			2.25%								
New Carlisle	534			1.50%								
New Madison	538			1.00%								
New Miami	539			1.75%								
New Paris	541			1.00%								
North Baltimore	548			1.00%								
North Randall	560			2.75%								
Oakwood (Paulding County)	585			1.00%								
Obetz	587			2.50%								
Orwell	605			1.50%								
Paulding	640			1.10%								
Phillipsburg	659			1.50%								
Pittsburg	661			1.00%								
Riverside	680			1.50%								
Rock Creek	698			1.00%								
Rushsylvania	702			1.00%								
Russells Point	703			1.00%								
Seville	722			1.00%								
Shreve	755			1.00%								
South Russell	772			1.25%								
Union	797			1.50%								
Waynesfield	833			1.00%								
West Milton	835			1.50%								
Revenue Sharing JEDD/JEDZ - complete below												
¹⁶ TOTALS												

1. Number of W-2 Wage & Tax Statements Attached
- 1a. Number of 1099 Statements Attached
2. City Income Tax withheld and remitted on Form CCA-102 for month or quarter ended:
- | | | |
|--------|--------|--------|
| JAN \$ | FEB \$ | MAR \$ |
| APR \$ | MAY \$ | JUN \$ |
| JUL \$ | AUG \$ | SEP \$ |
| OCT \$ | NOV \$ | DEC \$ |
- 2a. Total Employment Tax above \$
- 2b. Total Residence Tax (if any) above \$
- 2c. Total Tax remitted to CCA \$

I DECLARE THAT THIS RETURN, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE AND COMPLETE.

X
SIGNATURE

DATE

TITLE (OWNER, PRESIDENT, PARTNER, ETC.)

PHONE NUMBER

¹⁷ Net Tax Due (Add Column 12 total and Column 15 total) \$

¹⁸ If Net Tax Due is a negative, indicate ☐ CREDIT ☐ REFUND overpayment preference....

Do you authorize your preparer to contact us regarding this return? YES ☐ NO ☐

Signature of Person or Firm Preparing the Return

(Date)

Address of Preparer