



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 12/2020

**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, 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 15<sup>th</sup> day of the month following the end of the withholding period. Semimonthly filings are due by the 3<sup>rd</sup> banking day after the 15<sup>th</sup> day of the withholding period and the 3<sup>rd</sup> 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<br>Subject to Withholding _____   |              |           |
| Emp Code                                                    | FEDERAL ID # | File Code |
|                                                             |              |           |
| For the period _____<br>To _____<br>Due on or before: _____ |              |           |

|                                                 |  |
|-------------------------------------------------|--|
| 2. Total Employment Taxes<br>(allocate below) ▶ |  |
| 3. Total Residence Taxes<br>(allocate below) ▶  |  |
| 4. Adjustments<br>(explain below) ▶             |  |
| 5. TOTAL TAXES<br>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 |
|--------------------|-------|------|--------------|--------------------|-------|------|--------------|-----------------|-------|------|--------------|--------------------------------------------|-------|------|--------------|
| Burton             | 1     | 176  |              | New Carlisle       | 1.5   | 534  |              | Shreve          | 1     | 755  |              | Revenue Sharing/JEDD/JEDZ (complete below) |       |      |              |
| Clayton            | 1.5   | 199  |              | New Madison        | 1     | 538  |              | South Russell   | 1.25  | 772  |              | Butler Co Annex                            | 2     | 951  |              |
| Cleveland          | 2.5   | 200  |              | New Miami          | 1.75  | 539  |              | Union           | 1.5   | 797  |              | Clayton/Clay                               | 1.5   | 984  |              |
| Dresden            | 1     | 260  |              | New Paris          | 1     | 541  |              | Waynesfield     | 1     | 833  |              | Emerald Park                               | 2.5   | 993  |              |
| Elida              | .75   | 276  |              | North Baltimore    | 1     | 548  |              | West Alexandria | 1     | 834  |              | Gateway                                    | 2.5   | 990  |              |
| Geneva-on-the-Lake | 1.5   | 347  |              | North Randall      | 2.75  | 560  |              | West Milton     | 1.5   | 835  |              | Cleve/High Hills                           | 2.5   | 995  |              |
| Germantown         | 1.5   | 348  |              | Village of Oakwood | 1     | 585  |              |                 |       |      |              | Hamilton - Fairfield I                     | 2     | 952  |              |
| Grand Rapids       | 1     | 356  |              | Obetz              | 2.5   | 587  |              |                 |       |      |              | Hamilton - Fairfield II                    | 2     | 953  |              |
| Grand River        | 2     | 357  |              | Orwell             | 1.5   | 605  |              |                 |       |      |              | Hamilton - Fairfield III                   | 2     | 954  |              |
| Hamilton           | 2     | 365  |              | Paulding           | 1.1   | 640  |              |                 |       |      |              | High Hills/Cleve                           | 2.5   | 996  |              |
| Highland Hills     | 2.5   | 371  |              | Phillipsburg       | 1.5   | 659  |              |                 |       |      |              | IX Center                                  | 2.5   | 992  |              |
| Linndale           | 2     | 420  |              | Riverside          | 1.5   | 680  |              |                 |       |      |              | Prairie Obetz                              | 2.5   | 981  |              |
| Marble Cliff       | 2     | 459  |              | Rock Creek         | 1     | 698  |              |                 |       |      |              | Shaker Sq                                  | 2.5   | 994  |              |
| Mentor-on-the-Lake | 2     | 495  |              | Rushsylvania       | 1     | 702  |              |                 |       |      |              | N. Baltimore JEDD                          | 1     | 988  |              |
| Montpelier         | 1.6   | 517  |              | Russells Point     | 1     | 703  |              |                 |       |      |              |                                            |       |      |              |
| Munroe Falls       | 2.25  | 533  |              | Seville            | 1     | 722  |              |                 |       |      |              |                                            |       |      |              |

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

C of C 120-102 12/2020

**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](http://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 |
|-----------------------|------|--------------|--------------------|------|--------------|-----------------|------|--------------|
| Burton                | 176  |              | Mentor-on-the-Lake | 495  |              | Phillipsburg    | 659  |              |
| Clayton               | 199  |              | Montpelier         | 517  |              | Riverside       | 680  |              |
| Cleveland             | 200  |              | Munroe Falls       | 533  |              | Rock Creek      | 698  |              |
| Dresden               | 260  |              | New Carlisle       | 534  |              | Rushsylvania    | 702  |              |
| Elida                 | 276  |              | New Madison        | 538  |              | Russells Point  | 703  |              |
| Geneva-on-the-Lake    | 347  |              | New Miami          | 539  |              | Seville         | 722  |              |
| Germantown            | 348  |              | New Paris          | 541  |              | Shreve          | 755  |              |
| Grand Rapids          | 356  |              | North Baltimore    | 548  |              | South Russell   | 772  |              |
| Grand River           | 357  |              | North Randall      | 560  |              | Union           | 797  |              |
| Hamilton              | 365  |              | Village of Oakwood | 585  |              | Waynesfield     | 833  |              |
| Highland Hills        | 371  |              | Obetz              | 587  |              | West Alexandria | 834  |              |
| Linndale              | 420  |              | Orwell             | 605  |              | West Milton     | 835  |              |
| Marble Cliff          | 459  |              | Paulding           | 640  |              |                 |      |              |
| Total Residence Tax ► |      |              |                    |      |              |                 |      |              |