# 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 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.

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

Make checks payable to CCA.

#### ALLOCATION OF EMPLOYMENT TAX WITHHELD

										, ,,	LOOM THOREOF EN	II LOTIVILITI ITO			
Municipality	Rate%	Code	Tax Withhel	d	Municipality	Rate%	Code	Tax Withheld	Municipality	Rate% Cod	e Tax Withheld	Municipality	Rate%	Code	Tax Withheld
Burton	1	176			New Carlisle	1.5	534		Shreve	1 75	5	Develope Charical	ובטט	/IEDZ	/
Clayton	1.5	199			New Madison	1	538		South Russell	1.25 772	2	Revenue Sharing/JEDD/JEDZ (complete belo			(complete below)
Cleveland	2.5	200			New Miami	1.75	539		Union	1.5 797	700	Butler Co Annex	2	951	
Dresden	1	260			New Paris	1	541		Waynesfield	1 833	RFUU	Clayton/Clay	1.5	984	
Elida	.75	276			North Baltimore	1	548	(	West Alexandria	1 834	1	Emerald Park	2.5	993	
Geneva-on-the-Lake	1.5	347			North Randall	2.75	560	DV FL	West Milton	1.5 83	5	Gateway	2.5	990	
Germantown	1.5	348			Village of Oakwood	1	585					Cleve/High Hills	2.5	995	
Grand Rapids	1	356	1/[		Obetz	2.5	587					Hamilton - Fairfield I	2	952	
Grand River	2	357	NL		Orwell	1.5	605					Hamilton - Fairfield II	2	953	
Hamilton	2	365			Paulding	1.1	640					Hamilton - Fairfield III	2	954	
Highland Hills	2.5	371			Phillipsburg	1.5	659					High Hills/Cleve	2.5	996	
Linndale	2	420			Riverside	1.5	680					IX Center	2.5	992	
Marble Cliff	2	459			Rock Creek	1	698					Prairie Obetz	2.5	981	
Mentor-on-the-Lake	2	495			Rushsylvania	1	702					Shaker Sq	2.5	994	
Montpelier	1.6	517			Russells Point	1	703					N. Baltimore JEDD	1	988	
Munroe Falls	2.25	533			Seville	1	722								

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.

FILING STA	4103	ON	THE KEVEROL	SIDE OF THIS FO	JIXIVI							-					
205 W SAINT CLAIR AVE							Make d	ke checks payable to CCA. EMPLOYER'S RETURN OF INCOME TAX WITHHELD									
CLEVELAND OH 44113-1503								Total Employment Wages     Subject to Withholding						2. Total Employment Taxes (allocate below)			
								Emp Code	FE	EDERAL	ID#	File Code	3.	Total Residence Ta (allocate on reverse			
									For	the pe	riod		4.	Adjustments			
							To					(explain on Reverse)					
Signature I have examined this ret	turn an	d to the	Title e best of my knowledg	Co. Phore, it is correct and complete	ete		te		Due	on or be	efore:		5.	TOTAL TAXES ALLOCATED	<b>&gt;</b>		
Burton		176	i				IENT TAX WITHE			T 4	755						
Clayton	_	199		New Carlisle New Madison	1.5	534 538		Shreve South Ru	na all	1.25				Revenue Sharing/JEDD/		JEDZ (	complete below)
Cleveland	_	200		New Miami	1 75	539		Union	SEII	1.25			-	Butler Co Annex	2	951	- i
Dresden	2.5	260		New Paris	1.73	541		Waynesfi	ald.	_	833		-	Clayton/Clay		984	
Elida	75	276		North Baltimore	1	548		West Alex		_	834		-	Emerald Park		993	
Geneva-on-the-Lake		347		North Randall	_	560		West Milt		_	835			Gateway		990	
Germantown	_	348		Village of Oakwood	_	585		VVCSt Wille	711	1.5	000		_	Cleve/High Hills		995	-
Grand Rapids	1.5	356		Obetz		587		-			-			Hamilton - Fairfield I		952	-
Grand River	2			Orwell	_	605							$\neg$	Hamilton - Fairfield II		953	
Hamilton		365		Paulding	_	640								Hamilton - Fairfield III		954	
Highland Hills		371		Phillipsburg		659								High Hills/Cleve		996	-
Linndale	_	420		Riverside	_	680							-	IX Center		992	
Marble Cliff	_	459		Rock Creek	1.0	698				$\vdash$			_	Prairie Obetz		981	
Mentor-on-the-Lake		495		Rushsylvania	1	702		1					_	Shaker Sq		994	
Montpelier		517		Russells Point	1	703							$\overline{}$	N. Baltimore JEDD		988	
Munroe Falls	_	533		Seville	1	722								14. Dalariole oldb		000	

### **GENERAL INSTRUCTIONS FOR FORM CCA - 102**

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 <a href="https://www.ccatax.ci.cleveland.oh.us">www.ccatax.ci.cleveland.oh.us</a>. 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.)

<u>PENALTY & INTEREST</u>. 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 upaid 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	Final Return If this is the last
Burton	176	į	Mentor-on-the-Lake	495	į	Phillipsburg	659	i	withholding report
Clayton	199		Montpelier	517		Riverside	680		to be filed with CC
Cleveland	200		Munroe Falls	533		Rock Creek	698		<ul> <li>Please circle and</li> </ul>
Dresden	260		New Carlisle	534		Rushsylvania	702		enter the date of
Elida	276		New Madison	538		Russells Point	703		change.
Geneva-on-the-Lake	347		New Miami	539		Seville	722		1. No longer
Germantown	348		New Paris	541		Shreve	755		conducts Business
Grand Rapids	356		North Baltimore	548		South Russell	772		in a CCA commun
Grand River	357		North Randall	560		Union	797		- enter new addre
Hamilton	365		Village of Oakwood	585		Waynesfield	833		and date of change
Highland Hills	371		Obetz	587		West Alexandria	834		below.
Linndale	420		Orwell	605		West Milton	835		2. No longer
Marble Cliff	459		Paulding	640					- withholding
						Total Residence Tax			3. No longer has employees but stil conducts Business in a CCA community
						PLANATION OF ADJUSTI		Amount \$	4. Merged – New Federal ID#
					Rea	son			5. Liquidated
									6. Other

#### **ALLOCATION OF RESIDENCE TAXES WITHHELD**

			ALLOCATI	<u>ON 0</u>	F RESIDENCE TAXE	S WITHHELD				
Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld	Final Return If this is the last	
Burton	176		Mentor-on-the-Lake	495		Phillipsburg	659		withholding report	
Clayton	199		Montpelier	517		Riverside	680		to be filed with CCA	
Cleveland	200		Munroe Falls	533		Rock Creek	698		Please circle and enter the date of	
Dresden	260		New Carlisle	534		Rushsylvania	702		change.	
Elida	276		New Madison	538		Russells Point	703			
Geneva-on-the-Lake	347		New Miami	539		Seville	722		No longer conducts     Business in a CCA	
Germantown	348		New Paris	541		Shreve	755		community – enter	
Grand Rapids	356		North Baltimore	548		South Russell	772		new address and date	
Grand River	357		North Randall	560		Union	797		of change below.	
Hamilton	365		Village of Oakwood	585		Waynesfield	833		2. No longer	
Highland Hills	371		Obetz	587		West Alexandria	834		withholding	
Linndale	420		Orwell	605		West Milton	835		residence tax for CCA	
Marble Cliff	459		Paulding	640					community.	
	NAME				_	Total Residence Tax			3. No longer has employees but still conducts Business in a CCA community 4. Merged – New Federal ID#	
					EXP	PLANATION OF ADJUST	MENT -	– Amount \$		
ADDRESS Adjustment for period end										
					Rea	son				
	DATE OF		rect as shown, show changes abo	ve.						