

Highland Hills

Mentor-on-the-Lake

Linndale

Marble Cliff

Montpelier

2.5 371

2 420

2 459

2 495

1.6 517

Phillipsburg

Rock Creek

Rushsvlvania

Russells Point

Riverside

1.5 659

1.5 680

1 698

1 702

1 703

## **EMPLOYER'S RETURN** OF INCOME TAX WITHHELD

High Hills/Cleve

N. Baltimore JEDD

IX Center

Shaker Sa

Prairie Obetz

2.5 996

2.5 992

2.5 981

2.5 994

1 988

C of C 120-102 09/2021

#### **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, and Riverside 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 indviduals 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. Name Total Employment Wages 2. Total Employment Taxes Subject to Withholding Current Address (allocate below) FEDERAL ID# File Code Emp Code **Total Residence Taxes** (allocate on reverse) City State Zip For the period Adjustments (explain on Reverse) Tο Due on or before **TOTAL TAXES** ALLOCATED Signature Title Co. Phone Date Make checks payable to CCA I have examined this return and to the best of my knowledge, it is correct and complete ALLOCATION OF EMPLOYMENT TAX WITHHELD Tax Withheld Rate% Code Municipality Tax Withheld Municipality Rate% Code Municipality Tax Withheld Municipality Rate% Code Tax Withheld Rate% Code Burton 1 176 Munroe Falls 2.25 533 1 722 Seville Revenue Sharing/JEDD/JEDZ (complete below) Clayton 1.5 199 New Carlisle 1.5 534 1 755 Shreve 2.5 200 New Madison 1 538 South Russell 1.25 772 **Butler Co Annex** 2 951 Cleveland Dalton 1 252 New Miami 1.75 539 Union 1.5 797 Clayton/Clay 1.5 984 2.5 998 Dresden 1 260 New Paris 1 541 1 833 Cle/Warr Hts Waynesfield Elida .75 276 North Baltimore 1 548 West Milton 1.5 835 Emerald Park 2.5 993 Geneva-on-the-Lake 1.5 347 North Randall 2.75 560 Gateway 2.5 990 1.5 348 2.5 995 Germantown Village of Oakwood 1 585 Cleve/High Hills Grand Rapids 1 356 2.5 587 2 952 Obetz Hamilton - Fairfield I Grand River 2 357 Orwell 1.5 605 Hamilton - Fairfield II 2 953 Paulding Hamilton 2 365 1.1 640 Hamilton - Fairfield III 2 954 2.5 371 2.5 996 Highland Hills Phillipsburg 1.5 659 High Hills/Cleve 420 1.5 680 2.5 992 Linndale 2 IX Center Riverside Marble Cliff 2 459 Rock Creek 1 698 Prairie Obetz 2.5 981 2 495 1 702 2.5 994 Mentor-on-the-Lake Rushsylvania Shaker Sq Montpelier 1.6 517 Russells Point 1 703 N. Baltimore JEDD 1 988 Employers which withhold more than \$200.00 per month must file monthly Employers always withholding \$200.00 or less per month can file quarterly. SHOW CHANGE OF ADDRESS OR CHANGE OF FILING STATUS ON THE REVERSE SIDE OF THIS FORM CCA – DIVISION OF TAXATION 205 W SAINT CLAIR AVE CLEVELAND OH 44113-1503 **EMPLOYER'S RETURN OF INCOME TAX WITHHELD** C` Make checks payable to CCA Total Employment Taxes Total Employment Wages Subject to Withholding (allocate below) Emp Code FEDERAL ID# File Code 3. **Total Residence Taxes** (allocate on reverse) Adjustments For the period (explain on Reverse) TOTAL TAXES Signature Title Co. Phone Date Due on or before I have examined this return and to the best of my knowledge, it is correct and complete ALLOCATION OF EMPLOYMENT TAX WITHHELD 1 176 Seville 1 722 Burton Munroe Falls 2.25 533 Revenue Sharing/JEDD/JEDZ (complete below) 1.5 199 Clayton New Carlisle 1.5 534 Shreve 1 755 Cleveland 2 5 200 New Madison 1 538 South Russell 1 25 772 Butler Co Annex 2 951 Dalton 1 252 New Miami 1.75 539 Union 1.5 797 Clayton/Clay 1.5 984 Waynesfield 1 260 1 833 Cle/Warr Hts 2.5 998 Dresden New Paris 1 541 Elida .75 276 North Baltimore 1 548 West Milton 1.5 835 **Emerald Park** 2.5 993 Geneva-on-the-Lake 1.5 347 North Randall 2.75 560 Gateway 2.5 990 Cleve/High Hills 1.5 348 Village of Oakwood 2.5 995 Germantown 1 585 1 356 2.5 587 2 952 Grand Rapids Obetz Hamilton - Fairfield I 2 357 1.5 605 2 953 Grand River Orwell Hamilton - Fairfield II Paulding Hamilton 2 365 1.1 640 Hamilton - Fairfield III 2 954

# **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	Marble Cliff	459	1	Paulding	640		withholding report
Clayton	199		Mentor-on-the-Lake	495		Phillipsburg	659		to be filed with CC
Cleveland	200		Montpelier	517		Riverside	680		- Please circle and
Dalton	252		Munroe Falls	533		Rock Creek	698		enter the date of
Dresden	260		New Carlisle	534		Rushsylvania	702		change.
Elida	276		New Madison	538		Russells Point	703		1. No longer
Geneva-on-the-Lake	347		New Miami	539		Seville	722		conducts Business
Germantown	348		New Paris	541		Shreve	755		in a CCA commun
Grand Rapids	356		North Baltimore	548		South Russell	772		<ul> <li>enter new addre</li> </ul>
Grand River	357		North Randall	560		Union	797		and date of chang
Hamilton	365		Village of Oakwood	585		Waynesfield	833		below.
Highland Hills	371		Obetz	587		West Milton	835		0. No leases
Linndale	420		Orwell	605					No longer     withholding
						Total Residence Tax	residence tax for CCA community.  3. No longer has employees but still conducts Business in a CCA community		
EXPLANATION OF ADJUSTMENT – Amount \$ Adjustment for period end								4. Merged – New Federal ID#	
		Reason							5. Liquidated
									6. Other

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Geneva-on-the-Lake	347		New Miami	539		Seville	722		community – enter
Germantown	348		New Paris	541		Shreve	755		new address and dat
Grand Rapids	356		North Baltimore	548		South Russell	772		of change below.
Grand River	357		North Randall	560		Union	797		2. No longer
Hamilton	365		Village of Oakwood	585		Waynesfield	833		withholding
Highland Hills	371		Obetz	587		West Milton	835		residence tax for CC/
Linndale	420		Orwell	605					community.
						Total Residence Tax	3. No longer has employees but still conducts Business in a CCA community		
	NAME								4. Merged – New Federal ID#
	ADDRESS				EXPLANATION OF ADJUSTMENT – Amount \$				
	Adjustment for period end							5. Liquidated	
	Reason								6. Other
									_
	DATE OF	CHANGE							
		If Name or Address is not corr	ect as shown, show changes abo	ve.		·			