EMPLOYER'S RETURN OF INCOME TAX WITHHELD

C of C 120-102 8/2022

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: 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 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 period		4. Adjustments
	То		(explain on Reverse)
	Due on or before:		5. TOTAL TAXES
			ALLOCATED

Make checks payable to CCA.

ALLOCATION OF EMPLOYMENT TAX WITHHELD

ALLOGATION OF LIVIN LOT MILITING TAX WITHINGLED													
Municipality	Rate% Code	Tax Withheld	Municipality	Rate%	Code	Tax Withheld	Municipality	Rate% Code	Tax Withheld	Municipality	Rate%	Code	Tax Withheld
Burton	1 176		New Madison	1	538		Shreve	1 755		Day yang Obasinan/	IEDD	/ICD7/	
Clayton	1.5 199		New Miami	1.75	539		South Russell	1.25 772		Revenue Sharing/JEDD/JEDZ (complete be			complete below)
Cleveland	2.5 200		New Paris	1	541		Union	1.5 797	00	Burton Vill/Twp	1.0	982	
Dalton	1 252		North Baltimore	1	548		Waynesfield	1 833	コトしし	Clayton/Clay	1.5	984	
Elida	.75 276		North Randall	2.75	560	(West Milton	1.5 835	1	Cle/Warr Hts	2.5	998	
Geneva-on-the-Lake	1.5 347		Village of Oakwood	_1	585	DV FL				Emerald Park	2.5	993	
Germantown	1.5 348		Obetz	2.5	587					Gateway	2.5	990	
Grand Rapids	1 356	バビト	Orwell	1.5	605					Cleve/High Hills	2.5	995	
Grand River	2 357	NLL	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		Pitsburg	1	661					Prairie Obetz	2.5	981	
Marble Cliff	2 459		Riverside	2.5	680					Shaker Sq	2.5	994	
Mentor-on-the-Lake	2 495		Rock Creek	1	698					N. Baltimore JEDD	1	988	
Montpelier	1.6 517		Rushsylvania	1	702								
Munroe Falls	2.25 533		Russells Point	1	703								
New Carlisle	1.5 534		Seville	1	722								

SHOW CHANGE OF ADDRESS OR CHANGE OF

Employers which withhold more than \$200.00 per month must file monthly.

FILING ST	AIUS	ON	INE KEVEKSE	SIDE OF THIS FO	JKIVI									,		qua	
CCA - DIV 205 W SAI CLEVELAI	NT CL	AIR A	VE				Make o	lake checks payable to CCA. EMPLOYER'S RETURN OF INCOME TAX WITHHEL									LD
CLEVELAI	CLEVELAND OH 44113-1503							Total Employment Wages Subject to Withholding						Total Employment (allocate below)	Taxes		
								Emp Code		FEDERAL	. ID #	File Code	3.	Total Residence Ta (allocate on revers			
										For the pe	riod _		4.	Adjustments			
						To To					(explain on Reverse)						
Signature I have examined this re	turn an	d to the	Title e best of my knowledg	Co. Phore, it is correct and complete	ete		Date			ue on or b	efore:		5.	TOTAL TAXES ALLOCATED	•		
-			:		_	_	YMENT TAX WITHI				TT		_				
Burton		176		New Madison	_	538		Shreve			755		_	Revenue Sharing/JEDD/		JEDZ (complete bel	elow)
Clayton	_	199		New Miami	1.75	539		South Ru	ssell		772		_				.
Cleveland	_	200		New Paris	1	541		Union		1.5	797		$\overline{}$	Burton Vill/Twp		982	<u> </u>
Dalton	_	252		North Baltimore	_	548		Waynesfi		1	833		\rightarrow	Clayton/Clay		984	
Elida		276		North Randall	2.75	560		West Milt	on	1.5	835		_	Cle/Warr Hts		998	
Geneva-on-the-Lake	_	347		Village of Oakwood	1	585							-	Emerald Park		993	
Germantown	1.5	348		Obetz	_	587								Gateway	2.5	990	
Grand Rapids	1	356		Orwell	1.5	605								Cleve/High Hills	2.5	995	
Grand River	2	357		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		Pitsburg	1	661								Prairie Obetz	2.5	981	
Marble Cliff	2	459		Riverside	2.5	680								Shaker Sq	2.5	994	
Mentor-on-the-Lake	2	495		Rock Creek	1	698								N. Baltimore JEDD	1	988	
Montpelier	1.6	517		Rushsylvania	1	702							\neg				
Munroe Falls	2.25	533		Russells Point	1	703											\top
New Carlisle		534		Seville	1	722					\Box	1	\neg				$\overline{}$

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 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.)

<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	İ	Montpelier	517	į	Pitsburg	661		withholding report
Clayton	199		Munroe Falls	533		Riverside	680		to be filed with CCA
Cleveland	200		New Carlisle	534		Rock Creek	698		 Please circle and
Dalton	252		New Madison	538		Rushsylvania	702		enter the date of
Elida	276		New Miami	539		Russells Point	703		change.
Geneva-on-the-Lake	347		New Paris	541		Seville	722		1. No longer
Germantown	348		North Baltimore	548		Shreve	755		conducts Business
Grand Rapids	356		North Randall	560		South Russell	772		in a CCA communit
Grand River	357		Village of Oakwood	585		Union	797		 enter new addres
Highland Hills	371		Obetz	587		Waynesfield	833		and date of change
Linndale	420		Orwell	605		West Milton	835		below.
Marble Cliff	459		Paulding	640					2. No longer
Mentor-on-the-Lake	495		Phillipsburg	659					- withholding
					L	Total Residence Tax			3. No longer has employees but still conducts Business in a CCA community
						LANATION OF ADJUST		mount \$	4. Merged – New Federal ID#
					Reas				5. Liquidated
									6. Other

ALLOCATION OF RESIDENCE TAXES WITHHELD

Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld	Final Return			
Burton	176	i i	Montpelier	517	i i i i i i i i i i i i i i i i i i i	Pitsburg	661	i	If this is the last withholding report			
Clayton	199		Munroe Falls	533		Riverside	680		to be filed with CCA			
Cleveland	200		New Carlisle	534		Rock Creek	698		- Please circle and			
Dalton	252		New Madison	538		Rushsylvania	702		enter the date of			
Elida	276		New Miami	539		Russisylvania Russells Point	702		change.			
	347			541			722		No longer conducts			
Geneva-on-the-Lake			New Paris			Seville			Business in a CCA			
Germantown	348		North Baltimore	548		Shreve	755		community – enter			
Grand Rapids	356		North Randall	560		South Russell	772		new address and date of change below.			
Grand River	357		Village of Oakwood	585		Union	797		of charige below.			
Highland Hills	371		Obetz	587		Waynesfield	833		2. No longer			
Linndale	420		Orwell	605		West Milton	835		withholding			
Marble Cliff	459		Paulding	640			\perp		residence tax for CCA community.			
Mentor-on-the-Lake	495		Phillipsburg	659					Community.			
						Total Residence Tax	•		No longer has employees but still conducts Business in a CCA community			
	NAME											
					EXP	LANATION OF ADJUS	TMENT –	Amount \$				
	ADDRESS	·							Liquidated			
					Adjus	stment for period end			6. Other			
									o. Other			
					Reas	son			_			
	DATE OF (CHANGE										
	If Na	me or Address is not corr	ect as shown, show changes	above								