



C of C 120-102 1/2022

Section of Land									
Burton	1	176	New Madison	1	538	Shreve	1	755	
Clayton	1.5	199	New Miami	1.75	539	South Russell	1.25	772	Revenue Sharing/JEDD/JEDZ (complete below)
Cleveland	2.5	200	New Paris	1	541	Union	1.5	797	Clayton/Clay
Dalton	1	252	North Baltimore	1	548	Waynesfield	1	833	Cle/Warr Hts
Elida	.75	276	North Randall	2.75	560	West Milton	1.5	835	Emerald Park
Geneva-on-the-Lake	1.5	347	Village of Oakwood	1	585				Gateway
Germantown	1.5	348	Obetz	2.5	587				Cleve/High Hills
Grand Rapids	1	356	Orwell	1.5	605				High Hills/Cleve
Grand River	2	357	Paulding	1.1	640				IX Center
Highland Hills	2.5	371	Phillipsburg	1.5	659				Prairie Obetz
Linndale	2	420	Pitsburg	1	661				Shaker Sq
Marble Cliff	2	459	Riverside	2.5	680				N. Baltimore JEDD
Mentor-on-the-Lake	2	495	Rock Creek	1	698				1
Montpelier	1.6	517	Rushsylvania	1	702				
Munroe Falls	2.25	533	Russells Point	1	703				
New Carlisle	1.5	534	Seville	1	722				

GENERAL INSTRUCTIONS FOR FORM CCA – 102

C of C 120-102 1/2022

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.)

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 TAXES WITHHELD

Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld
Burton	176		Montpelier	517		Pittsburg	661	
Clayton	199		Munroe Falls	533		Riverside	680	
Cleveland	200		New Carlisle	534		Rock Creek	698	
Dalton	252		New Madison	538		Rushsylvania	702	
Elida	276		New Miami	539		Russells Point	703	
Geneva-on-the-Lake	347		New Paris	541		Seville	722	
Germantown	348		North Baltimore	548		Shreve	755	
Grand Rapids	356		North Randall	560		South Russell	772	
Grand River	357		Village of Oakwood	585		Union	797	
Highland Hills	371		Obetz	587		Waynesfield	833	
Linndale	420		Orwell	605		West Milton	835	
Marble Cliff	459		Paulding	640				
Mentor-on-the-Lake	495		Phillipsburg	659				
Total Residence Tax ▶								

Final Return
If this is the last withholding report to be filed with CCA – Please circle and enter the date of change.

1. No longer conducts Business in a CCA community – enter new address and date of change below.

2. No longer withholding residence tax for CCA community.

3. No longer has employees but still conducts Business in a CCA community

4. Merged – New Federal ID#

5. Liquidated

6. Other

EXPLANATION OF ADJUSTMENT – Amount \$ _____

Adjustment for period end _____

Reason _____

ALLOCATION OF RESIDENCE TAXES WITHHELD

Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld
Burton	176		Montpelier	517		Pittsburg	661	
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Cleveland	200		New Carlisle	534		Rock Creek	698	
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4. Merged – New Federal ID#

5. Liquidated

6. Other

NAME _____

ADDRESS _____

DATE OF CHANGE _____

If Name or Address is not correct as shown, show changes above.

EXPLANATION OF ADJUSTMENT – Amount \$ _____

Adjustment for period end _____

Reason _____