



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 1/2023

**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 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 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. Name and Address changes should be made on this form.
- 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 Subject to Withholding _____		
Emp Code	FEDERAL ID #	File Code
For the period _____ To _____		
Due on or before: _____		

2. Total Employment Taxes (allocate below) ▶	
3. Total Residence Taxes (allocate below) ▶	
4. Adjustments (explain below) ▶	
5. TOTAL TAXES 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 Madison	1	538		Somerset	1	762		Revenue Sharing/JEDD/JEDZ (complete below)			
Clayton	1.5	199		New Miami	1.75	539		South Russell	1.25	772		Burton Vill/Twp	1.0	982	
Cleveland	2.5	200		New Paris	1	541		Union	1.5	797		Clayton/Clay	1.5	984	
Dalton	1	252		North Baltimore	1	548		Waynesfield	1	833		Cle/Warr Hts	2.5	998	
Elida	.75	276		North Randall	2.75	560		West Milton	1.5	835		Emerald Park	2.5	993	
Geneva-on-the-Lake	1.5	347		Village of Oakwood	1	585						Gateway	2.5	990	
Germantown	1.5	348		Obetz	2.5	587						Cleve/High Hills	2.5	995	
Grand Rapids	1	356		Orwell	1.5	605						High Hills/Cleve	2.5	996	
Grand River	2	357		Paulding	1.1	640						IX Center	2.5	992	
Highland Hills	2.5	371		Phillipsburg	1.5	659						Prairie Obetz	2.5	981	
Linndale	2	420		Pittsburg	1	661						Shaker Sq	2.5	994	
Marble Cliff	2	459		Riverside	2.5	680						N. Baltimore JEDD	1	988	
Mentor-on-the-Lake	2	495		Rock Creek	1	698									
Montpelier	1.6	517		Russells Point	1	703									
Munroe Falls	2.25	533		Seville	1	722									
New Carlisle	1.5	534		Shreve	1	755									

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 1/2023

**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		Montpelier	517		Pittsburg	661	
Clayton	199		Munroe Falls	533		Riverside	680	
Cleveland	200		New Carlisle	534		Rock Creek	698	
Dalton	252		New Madison	538		Russells Point	703	
Elida	276		New Miami	539		Seville	722	
Geneva-on-the-Lake	347		New Paris	541		Shreve	755	
Germantown	348		North Baltimore	548		Somerset	762	
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 ►		