

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 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.

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

Make checks payable to CCA.

ALLOCATION OF EMPLOYMENT TAX WITHHELD

[illegible]

**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.



CCA – DIVISION OF TAXATION
205 W SAINT CLAIR AVE
CLEVELAND OH 44113-1503

Make checks payable to CCA.

EMPLOYER'S RETURN OF INCOME TAX WITHHELD

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

Signature	Title	Co. Phone	Date
I have examined this return and to the best of my knowledge, it is correct and complete			

ALLOCATION OF EMPLOYMENT 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					
Cleveland	2.5 200		New Paris	1 541		Union	1.5 797		Burton Vill/Twp	1.0 982		
Dalton	1 252		North Baltimore	1 548		Waynesfield	1 833		Clayton/Clay	1.5 984		
Elida	.75 276		North Randall	2.75 560		West Milton	1.5 835		Cle/Warr Hts	2.5 998		
Geneva-on-the-Lake	1.5 347		Village of Oakwood	1 585					Emerald Park	2.5 993		
Germantown	1.5 348		Obetz	2.5 587					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		Russells Point	1 703								
Munroe Falls	2.25 533		Seville	1 722								
New Carlisle	1.5 534		Shreve	1 755								

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. 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		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 ▶								

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	
Clayton	199		Munroe Falls	533		Riverside	680	
Cleveland	200		New Carlisle	534		Rock Creek	698	
Dalton	252		New Madison	538		Russells Point	703	
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3. No longer has employees but still conducts Business in a CCA community

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 _____