EMPLOYER'S RETURN OF INCOME TAX WITHHELD

C of C 120-102 11/2024

INSTRUCTIONS

- Line 1 Enter the total taxable employment wages as defined in ORC 718.
- 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 fillings are due by the 15th day of the month following the end of the withholding period. Semimonthly fillings are due by the 3rd banking day after the 15th day of the withholding period. Quarterly fillings 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.

	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

ALEGOATION OF LIMIT EOTIMENT TAX WITH ILLED														
Municipality	Rate% Code	Tax Withheld	Municipality	Rate%	Code	Tax Withheld	Municipality	Rate% Code	Tax Withheld	Municipality	Rate%	Code	Tax Withheld	
Burton	1 176		New Carlisle	1.5	534		Shreve	1 755		Deverage Objections	IEDD	/IEDZ/	/l-t- ll\	
Clayton	1.5 199		New Madison	1	538		Somerset	1 762	!	Revenue Sharing/JEDD/JEDZ (complete belo				
Cleveland	2.5 200		New Miami	1.75	539		South Russell	1.25 772	00	Burton Vill/Twp	1	982		
Dalton	1.5 252		New Paris	1	541		Union	1.5 797	RHUU	Clayton/Clay	1.5	984		
Edon	1.75 275		North Baltimore	1	548	(West Milton	1.5 835		Cle/Warr Hts	2.5	998		
Elida	.75 276		North Randall	2.75	560	DV FU				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	1/[-	Obetz	2.5	587					Cleve/High Hills	2.5	995		
Grand Rapids	1 356	NL-	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		Pitsburg	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									

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.

FILING ST	4100	ON		SIDE OF THIS FO	JIXIVI													
205 W SAINT CLAIR AVE							Make	fake checks payable to CCA. EMPLOYER'S RETURN OF INCOME TAX WITHHELD										
(N) CLEVELAND OH 44113-1503								Total Employment Wages Subject to Withholding						2. Total Employment Taxes (allocate below)				
								Emp Code		FEDERAL	. ID #	File Code	3.	Total Residence Ta (allocate on revers				
										For the pe	riod	'	4.	Adjustments				
								То					(explain on Reverse)					
Signature Title Co. Phone Date I have examined this return and to the best of my knowledge, it is correct and complete									ue on or b	efore:		5.	TOTAL TAXES ALLOCATED	>				
D (176			_	_	MENT TAX WITH				755			l				
Burton Clayton	-	199		New Carlisle New Madison	1.5	534 538		Shreve		-	755 762	-	_	Revenue Sharing/	JEDZ	complete below)		
Cleveland	_	200		New Miami	1 75	539		South Ru		1.25				Burton Vill/Twp	1	982	- i	
Dalton	_	252		New Paris	1.73	541		Union	33611	-	797			Clayton/Clay		984	-	
Edon		275		North Baltimore	1	548		West Milt	on	-	835		_	Cle/Warr Hts		998		
Elida	_	276		North Randall	_	560		VVCSt Will	OII	1.5	000		_	Emerald Park		993		
Geneva-on-the-Lake	_	347		Village of Oakwood	_	585		+				-		Gateway		990		
Germantown	_	348		Obetz		587							_	Cleve/High Hills		995		
Grand Rapids	1.0	356		Orwell	_	605								High Hills/Cleve		996	-	
Grand River	2	357		Paulding	_	640								IX Center		992		
Highland Hills		371		Phillipsburg		659							_	Prairie Obetz		981		
Linndale	_	420		Pitsburg	_	661							_	Shaker Sq		994		
Marble Cliff	_	459		Riverside		680							_	N. Baltimore JEDD		988		
Mentor-on-the-Lake	_	495		Rock Creek	1	698												
Montpelier		517		Russells Point	1	703												
Munroe Falls	2.25			Seville	1	722												

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	i	Mentor-on-the-Lake	495		Phillipsburg	659	i	withholding report
Clayton	199		Montpelier	517		Pitsburg	661		to be filed with CCA
Cleveland	200		Munroe Falls	533		Riverside	680		 Please circle and
Dalton	252		New Carlisle	534		Rock Creek	698		enter the date of
Edon	275		New Madison	538		Russells Point	703		change.
Elida	276		New Miami	539		Seville	722		1. No longer
Geneva-on-the-Lake	347		New Paris	541		Shreve	755		conducts Business
Germantown	348		North Baltimore	548		Somerset	762		in a CCA community
Grand Rapids	356		North Randall	560		South Russell	772		 enter new address
Grand River	357		Village of Oakwood	585		Union	797		and date of change
Highland Hills	371		Obetz	587		West Milton	835		below.
Linndale	420		Orwell	605					2. No longer
Marble Cliff	459	į	Paulding	640					- withholding
						Total Residence Tax			CCA community. 3. No longer has employees but still conducts Business in a CCA community
						LANATION OF ADJUST		mount \$	4. Merged – New Federal ID#
					Reas	son			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		Mentor-on-the-Lake	495		Phillipsburg	659		-	If this is the last withholding report
Clayton	199		Montpelier	517		Pitsburg	661			to be filed with CCA
Cleveland	200		Munroe Falls	533		Riverside	680			 Please circle and
Dalton	252		New Carlisle	534		Rock Creek	698			enter the date of
Edon	275		New Madison	538		Russells Point	703			change.
Elida	276		New Miami	539		Seville	722			1. No longer conducts
Geneva-on-the-Lake	347		New Paris	541		Shreve	755			Business in a CCA
Germantown	348		North Baltimore	548		Somerset	762			community – enter new address and date
Grand Rapids	356		North Randall	560		South Russell	772			of change below.
Grand River	357		Village of Oakwood	585		Union	797			0.11
Highland Hills	371		Obetz	587		West Milton	835			No longer withholding
Linndale	420		Orwell	605			1000			residence tax for CCA
Marble Cliff	459		Paulding	640						community.
						Total Residence Tax	>			No longer has employees but still conducts Business in a CCA community Merged —
	NAME									New Federal ID#
					EXP	LANATION OF ADJUS	TMENT			
	ADDRE	SS								5. Liquidated
					Adju	stment for period end				
		-								6. Other
					Reas	son				
	DATE OF	F CHANGE								
	If N	Name or Address is not corre	et as shown, show changes	above						