



Central Collection Agency
Municipal Income Tax
205 W St Clair Ave
Cleveland, OH 44113
(216) 664-2070 / (800) 223-6317
www.ccaohio.gov

2025

ANNUAL RECONCILIATION

ANNUAL RECONCILIATION (W-3) OF MUNICIPAL INCOME TAX WITHHELD AND TRANSMITTAL OF WAGE AND TAX STATEMENTS (W-2)

**Read instructions for lines 6 and 13 to
ensure Employment wages and Residence
withholding are reported correctly.**

GENERAL INSTRUCTIONS

WHO MUST FILE - Each employer must file Form W-3 which serves as the transmittal statement for Forms W-2 for each employee from whom municipal tax has been withheld during the year. Filers must also submit copies of Forms 1099-NEC.

Pursuant to Section 718.03(H) of the Ohio Revised Code if an employer reports local CCA W-2 information for any employee, the employer is required to file all of the employee's local W-2 information regardless of whether the municipal income tax is administered by CCA or not. This change is in effect beginning with tax year 2016.

DUE DATE - March 2, 2026.

REPORTING ON ELECTRONIC MEDIA - If you file 10 or more forms W-2, you must file with CCA on electronic media. If you have 10 or more Forms W-2 and file using electronic media with the Federal Government, you are required to also file on electronic media with CCA. CCA submittal procedures may be found online at the CCA website under Magnetic Media Specs. You may be charged a penalty if you fail to file Forms W-2 on electronic media when required. All employers are required to complete and submit a written reconciliation (W-3) form.

MAILING - Forms W-2 may be forwarded in consecutively numbered packages of convenient size, identified by employer's name, federal identification number and the number of packages that will be sent. If more than one package of Forms W-2 are to be sent, they shall be grouped by employment municipalities in order to expedite the processing of the year-end report.

All forms and packages sent by mail are required to be sent First Class mail to 205 W St Clair Ave, Cleveland OH 44113.

SPECIFIC INSTRUCTIONS

Enter name, address and Federal Identification number.

1. Number of Wage and Tax Statements Attached - Enter the number of completed Forms W-2 you are transmitting with this Form W-3.
- 1a. Enter the number of completed Forms 1099 you are transmitting with this Form W-3.
2. Enter amount of tax remitted to CCA, for each month or quarter end, as shown.
- 2a. Enter total amount of **employment** tax remitted to CCA during 2025. Wages subject to employment tax are reported in Column 6.
- 2b. Enter total amount of **residence** tax remitted (if any) to CCA during 2025. Wages subject to residence tax are not required to be reported.
- 2c. Enter total tax remitted to CCA as detailed in 2, above.
3. CCA Municipalities - Enter requested information for each CCA municipality where work was performed and wages earned. Revenue Sharing JEDD/JEDZ chart below.
4. Numerical code assigned to each CCA municipality.
5. Enter the number of employees by employment municipality. Employees should be counted in the municipality where the majority of their work was performed.
6. Enter the total taxable employment wages as defined in ORC 718. **Do not include wages on which residence tax has been withheld for that municipality.**
7. CCA municipalities tax rates.
8. Enter Amount Due, Multiply Column 6 employment wages by Column 7 tax rate.
9. Enter total CCA tax withheld according to actual amounts shown on Forms W-2. Attach calculations showing how total municipal tax withheld was obtained.
10. Enter total employment tax amount remitted by municipality on Forms CCA-102 and also shown on Line 2a above.
11. Enter any amount overpaid and credited from the previous year.
12. Enter amount due. Column 8 or 9, whichever is greater, less Columns 10 and 11.
13. Enter residence tax withheld. **Do not report wages on the residence tax withheld.**
14. Enter residence tax amount remitted for each municipality. Column 14 total should equal Line 2b.
15. Enter amount due. Column 13 less Column 14.
16. Total all columns.
17. Add Column 12 and Column 15 totals to arrive at Net Tax Due. If Box 17 shows a net tax due, remit payment. Make check/money order payable to CCA - Municipal Income Tax and write the Federal Identification number on remittance.
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18. If a negative figure is shown in Box 17, enter preference as credit or refund. **No refund or credit will be made for amounts of \$10.00 or less. If you fail to designate, the overpayment will be treated as a credit.**

REVENUE SHARING JEDD/JEDZ

NAME	CODE	RATE	NAME	CODE	RATE	NAME	CODE	RATE
Burton Village/Twp	982	1.0%	Emerald Park	993	2.5%	N. Baltimore	988	1.0%
Clayton/Clay	984	1.5%	Gateway	990	2.5%	Prairie Obetz	981	2.5%
Cleve/High Hills	995	2.5%	High Hills/Cleve	996	2.5%	Shaker Sq	994	2.5%
Cleve/Warr Hts	998	2.5%	IX Center	992	2.5%			

