

**Central Collection Agency****Municipal Income Tax**

205 W St Clair Ave, Cleveland, OH 44113

(216) 664-2070 / (800) 223-6317

www.ccaohio.gov

**EMPLOYER'S RETURN  
OF INCOME TAX WITHHELD**

C of C 120-102 12/27/2025

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 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 amounts 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 - Municipal Income Tax. 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 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.

Name \_\_\_\_\_

Current Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Signature \_\_\_\_\_ Title \_\_\_\_\_ Co. Phone \_\_\_\_\_ Date \_\_\_\_\_

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 (al) ►		
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 Carlisle	1.5	534		Seville	1	722		Revenue Sharing/JEDD/JEDZ (complete below)			
Clayton	2.5	199		New Madison	1	538		Shreve	1	755					
Cleveland	2.5	200		New Miami	1.75	539		Somerset	1	762		Burton Vill/Twp	1	982	
Dalton	1.5	252		New Paris	1	541		South Russell	1.25	772		Clayton/Clay	1.5	984	
Edon	1.75	275		North Baltimore	1	548		Union	1.5	797		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	
Grand Rapids	1	356		Obetz	2.5	587						Cleve/High Hills	2.5	995	
Grand River	2	357		Orwell	1.5	605						High Hills/Cleve	2.5	996	
Highland Hills	2.5	371		Paulding	1	640						IX Center	2.5	992	
Linndale	2	420		Philipsburg	1.5	659						Prairie Obetz	2.5	981	
Marble Cliff	2	459		Pitsburg	1	661						Shaker Sq	2.5	994	
Mentor-on-the-Lake	2	495		Riverside	2.5	680						N. Baltimore JEDD	1	988	
Montpelier	1.8	517		Rock Creek	1	698									
Munroe Falls	2.25	533		Russells Point	1	703									

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

**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.ccaohio.gov](http://www.ccaohio.gov). 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		Mentor-on-the-Lake	495		Paulding	640	
Clayton	199		Montpelier	517		Phillipsburg	659	
Cleveland	200		Munroe Falls	533		Pitsburg	661	
Dalton	252		New Carlisle	534		Riverside	680	
Edon	275		New Madison	538		Rock Creek	698	
Elida	276		New Miami	539		Russells Point	703	
Geneva-on-the-Lake	347		New Paris	541		Seville	722	
Grand Rapids	356		North Baltimore	548		Shreve	755	
Grand River	357		North Randall	560		Somerset	762	
Highland Hills	371		Village of Oakwood	585		South Russell	772	
Linndale	420		Obetz	587		Union	797	
Marble Cliff	459		Orwell	605		West Milton	835	

Total Residence Tax ►