



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 12/2025

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 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 - 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 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

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	
Clayton	2.5	199		New Miami	1.75	539		South Russell	1.25	772	
Cleveland	2.5	200		New Paris	1	541		Union	1.5	797	
Dalton	1.5	252		North Baltimore	1	548		West Milton	1.5	835	
Edon	1.75	275		North Randall	2.75	560		Revenue Sharing/JEDD/JEDZ (complete below)			
Elida	.75	276		Village of Oakwood	1	585		Burton Vill/Twp	1	982	
Geneva-on-the-Lake	1.5	347		Obetz	2.5	587		Clayton/Clay	1.5	984	
Grand Rapids	1	356		Orwell	1.5	605		Cle/Warr Hts	2.5	998	
Grand River	2	357		Paulding	1	640		Emerald Park	2.5	993	
Highland Hills	2.5	371		Phillipsburg	1.5	659		Gateway	2.5	990	
Linndale	2	420		Pittsburg	1	661		Cleve/High Hills	2.5	995	
Marble Cliff	2	459		Riverside	2.5	680		High Hills/Cleve	2.5	996	
Mentor-on-the-Lake	2	495		Rock Creek	1	698		IX Center	2.5	992	
Montpelier	1.8	517		Russells Point	1	703		Prairie Obetz	2.5	981	
Munroe Falls	2.25	533		Seville	1	722		Shaker Sq	2.5	994	
New Carlisle	1.5	534		Shreve	1	755		N. Baltimore JEDD	1	988	

**SHOW CHANGE OF ADDRESS OR CHANGE OF
FILING STATUS ON THE REVERSE SIDE OF THIS FORM**

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Employers always withholding \$200.00 or less per month can file quarterly.



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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 ▶		

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

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	
Clayton	2.5	199		New Miami	1.75	539		South Russell	1.25	772	
Cleveland	2.5	200		New Paris	1	541		Union	1.5	797	
Dalton	1.5	252		North Baltimore	1	548		West Milton	1.5	835	
Edon	1.75	275		North Randall	2.75	560		Revenue Sharing/JEDD/JEDZ (complete below)			
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Geneva-on-the-Lake	1.5	347		Obetz	2.5	587		Clayton/Clay	1.5	984	
Grand Rapids	1	356		Orwell	1.5	605		Cle/Warr Hts	2.5	998	
Grand River	2	357		Paulding	1	640		Emerald Park	2.5	993	
Highland Hills	2.5	371		Phillipsburg	1.5	659		Gateway	2.5	990	
Linndale	2	420		Pittsburg	1	661		Cleve/High Hills	2.5	995	
Marble Cliff	2	459		Riverside	2.5	680		High Hills/Cleve	2.5	996	
Mentor-on-the-Lake	2	495		Rock Creek	1	698		IX Center	2.5	992	
Montpelier	1.8	517		Russells Point	1	703		Prairie Obetz	2.5	981	
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GENERAL INSTRUCTIONS FOR FORM CCA – 102

C of C 120-102 12/2025

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. 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		Mentor-on-the-Lake	495		Paulding	640	
Clayton	199		Montpelier	517		Phillipsburg	659	
Cleveland	200		Munroe Falls	533		Pittsburg	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 ▶								

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		Mentor-on-the-Lake	495		Paulding	640	
Clayton	199		Montpelier	517		Phillipsburg	659	
Cleveland	200		Munroe Falls	533		Pittsburg	661	
Dalton	252		New Carlisle	534		Riverside	680	
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Grand Rapids	356		North Baltimore	548		Shreve	755	
Grand River	357		North Randall	560		Somerset	762	
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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

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 _____