



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

**SPECIFIC INSTRUCTIONS:**

- Line 1 -** Enter the total taxable employment wages as defined in ORC 718.03. Do not include wages from individuals under the age of 18. Exceptions: Grand River, Medina and Painesville under the age of 16, Creston under the age of 19. **Do not include wages earned in taxing communities not listed on this form.**
  - Line 2 -** Enter the amount of employment tax withheld. See employment city 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. Please make checks payable to the Central Collection Agency. 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 -** All filings are due by the 20<sup>th</sup> day following the end of the withholding period.

**ALLOCATION OF EMPLOYMENT AND RESIDENCE TAX REMITTED  
 MUST BE COMPLETED TO AVOID PENALTY.**

All employers which withhold in excess of \$100.00 a month must file monthly.

Name \_\_\_\_\_  
 Current Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

<b>1. Total Employment Wages Subject to Withholding</b>			2. Total Employment Taxes (allocate below) ▶	
<b>Emp Code</b>	<b>FEDERAL ID #</b>	<b>File Code</b>	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 TAXES WITHHELD**

Municipality	Rate	Code	Tax Withheld	Municipality	Rate	Code	Tax Withheld	Municipality	Rate	Code	Tax Withheld	Municipality	Rate	Code	Tax Withheld
Ada	1.15%	002		Grand Rapids	1%	356		North Perry Village	1%	555		Warrensville Hts	2.6%	830	
Alger	1%	004		Grand River	2%	357		North Randall	2.75%	560		Waynesfield	1%	833	
Antwerp	1%	008		Highland Hills	2.5%	371		Norton	2%	575					
Barberton	2%	025		Huntsville	1%	382		Village of Oakwood	1%	585					
Bradner	1%	117		Liberty Center	1%	408		Orwell	1%	605					
Bratenahl	1.5%	120		Linndale	2%	420		Painesville	2%	610					
Burton	1%	176		Madison Village	1%	455		Paulding	.5%	640					
Cairo	.5%	177		Medina	1.25%	487		Peninsula	1%	645					
Chardon	2%	185		Mentor-on-the-Lake	2%	495		Rocky River	1.5%	700		Revenue Sharing/JEDD/JEDZ (complete below)			
Cleveland	2%	200		Metamora	1%	497		Russells Point	1%	703					
Cridersville	1%	239		Middlefield	1%	510		Seville	1%	722		Cleve/High Hills	2.5%	995	
Elida	.75%	276		Munroe Falls	2%	533		South Russell	1%	772		High Hills/Cleve	2.5%	996	
Gates Mills	1%	330		Northfield Village	2%	545		Timberlake	1%	788					
Geneva-on-the-Lake	1%	347		North Baltimore	1%	548		Wadsworth	1.3%	815					

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

**ALL EMPLOYERS WHICH WITHHOLD IN EXCESS OF \$100.00 PER MONTH MUST REPORT MONTHLY**



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

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

<b>1. Total Employment Wages Subject to Withholding</b>			2. Total Employment Taxes (allocate below) ▶	
<b>Emp Code</b>	<b>FEDERAL ID #</b>	<b>File Code</b>	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

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## 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 718.03. 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 on the back of this form. After you have once filed a return, a preprinted Form CCA-102 will be mailed to you. You may also download a blank return at [www.ccatax.ci.cleveland.oh.us](http://www.ccatax.ci.cleveland.oh.us). Be sure to fill in all necessary information in order to avoid penalty.

**WHAT INCOME IS TAXABLE** – Qualifying wages as defined in ORC Section 718.03 (Typically, FICA/Medicare wages as reportable in Box 5 of Federal Form W-2 with two possible additions for stock options and sub pay.)

**Effective 01-01-04 IRC Sec. 125 cafeteria plans are not taxable.**

**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, collect or truthfully account for and pay over tax, keep records, make returns, for false or fraudulent returns or for submitting bad checks. Penalty rate is 10% and interest rate is 1 1/2% per month for late payments. See specific ordinance for variances.

### ALLOCATION OF RESIDENCE TAXES WITHHELD

Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld
Ada	002		Grand Rapids	356		North Perry Village	555		Warrensville Hts	830	
Alger	004		Grand River	357		North Randall	560		Waynesfield	833	
Antwerp	008		Highland Hills	371		Norton	575				
Barberton	025		Huntsville	382		Village of Oakwood	585				
Bradner	117		Liberty Center	408		Orwell	605				
Bratenahl	120		Linndale	420		Painesville	610				
Burton	176		Madison Village	455		Paulding	640				
Cairo	177		Medina	487		Peninsula	645				
Chardon	185		Mentor-on-the-Lake	495		Rocky River	700				
Cleveland	200		Metamora	497		Russells Point	703				
Cridersville	239		Middlefield	510		Seville	722				
Elida	276		Munroe Falls	533		South Russell	772				
Gates Mills	330		Northfield Village	545		Timberlake	788				
Geneva-on-the-Lake	347		North Baltimore	548		Wadsworth	815				
								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 C.C.A. community – enter new address and date of change below.
2. No longer withholding residence tax for C.C.A. community.
3. No longer has employees but still conducts Business in a C.C.A. 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	Municipality	Code	Tax Withheld
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								Total Residence Tax			

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If this is the last withholding report to be filed with CCA – Please circle and enter the date of change.

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2. No longer withholding residence tax for C.C.A. community.
3. No longer has employees but still conducts Business in a C.C.A. community
4. Merged – New Federal ID# \_\_\_\_\_
5. Liquidated
6. Other \_\_\_\_\_

NAME \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 \_\_\_\_\_

EXPLANATION OF ADJUSTMENT - Amount \$ \_\_\_\_\_  
 Adjustment for period end \_\_\_\_\_  
 Reason \_\_\_\_\_

DATE OF CHANGE \_\_\_\_\_  
If Name or Address is not correct as shown, show changes above.