



CENTRAL COLLECTION AGENCY
DIVISION OF TAXATION
205 W SAINT CLAIR AVE
CLEVELAND OH 44113-1503
(216) 664-2070 (800) 223-6317
www.ccatax.ci.cleveland.oh.us

2009

ANNUAL RECONCILIATION

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

**Read instructions to ensure
Employment and Residence wages
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 city tax has been withheld during the year. Filers must also submit copies of Forms 1099-MISC. Forms W-2 for employees under 18 (except Grand River, Medina, and Painesville under 16, Geneva on the Lake under 15) should be excluded.

DUE DATE - The Tax Administrator's copy of this form (the original, white copy) is due February 28, 2010.

REPORTING ON MAGNETIC MEDIA - You must file Forms W-2 with CCA on magnetic media instead of using the paper copy of Forms W-2 if you file 250 or more forms. If you have 100 or more Forms W-2 and file using magnetic media with the Federal Government, you are required to also file on magnetic media with CCA. All employers are required to complete and submit a written reconciliation (W-3) form. You may be charged a penalty if you fail to file Forms W-2 on magnetic media when required.

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 cities in order to expedite the auditing 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 Avenue, Cleveland OH 44113-1503.

NOTE: For your convenience, two return mailing labels have been included with the employers copy of this form (Bottom copy, yellow colored sheet). Labels must be taped to the outgoing envelope.

SPECIFIC INSTRUCTIONS

Confirm name, address and Federal Identification number. Make corrections, if necessary.

1. Number of Wage and Tax Statements Attached - Show the number of completed Forms W-2 you are transmitting with this Form W-3.
- 1a. Number of 1099 Statements Attached - Show 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 2009. Wages subject to employment tax are reported in Column 6.
- 2b. Enter total amount of **residence** tax remitted (if any) to CCA during 2009. Wages subject to residence tax are not required to be reported.
- 2c. Enter total tax remitted to CCA as detailed in 2, above.
3. Details CCA Cities - Enter requested information for each CCA city where work was performed and wages earned.
4. Details numerical code assigned to each CCA city.
5. Enter the number of employees by employment city. Employees should be counted in the community where the majority of their work was performed.
6. Enter the total taxable employment wages as defined in ORC 718.03. **Do not include wages on which residence tax has been withheld for that city.**
7. Details CCA Cities 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 adding machine tape or other list showing how total municipal tax withheld was obtained.
10. Enter total employment tax amount remitted by city 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 by city on Forms CCA-102 and also shown on Line 2b above.
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 and write Federal Identification number on remittance. If tax due is less than \$1.00, no payment is necessary, although Form W-3 must still be filed.
18. If a negative figure is shown in Box 17, enter preference as credit or refund. A refund amount less than \$1.00 will not be issued. (\$5.00 minimum for Barberton, Cairo, Grand Rapids, Medina, Norton and Waynesfield, \$3.00 minimum for Cridersville and Elida). If you fail to designate, the overpayment will be treated as a credit.

NOTE: RETURN ENTIRE TOP COPY (WHITE, ORIGINAL) TO CCA.



