



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, Geneva-On-The-Lake under the age of 15. **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 20th day following the end of the withholding period.

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

**Employers which withhold \$100.00 or more per month must file monthly.
 *Geneva-On-The-Lake requires all employers file monthly.**

Name _____
 Current Address _____
 City _____ State _____ Zip _____

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) ▶
For the period _____ To _____			4. Adjustments (explain on reverse) ▶
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		Geneva-on-the-Lake*	1%	347		North Perry Village	1%	555		Wadsworth	1.3%	815	
Alger	1%	004		Grand Rapids	1%	356		North Randall	2.75%	560		Warrensville Hts	2.6%	830	
Antwerp	1%	008		Grand River	2%	357		Norton	2%	575		Waynesfield	1%	833	
Barberton	2%	025		Highland Hills	2.5%	371		Village of Oakwood	1%	585					
Bradner	1%	117		Huntsville	1%	382		Orwell	1%	605					
Bratenahl	1.5%	120		Liberty Center	1%	408		Painesville	2%	610					
Burton	1%	176		Linndale	2%	420		Paulding	.5%	640					
Cairo	.5%	177		Madison Village	1%	455		Peninsula	1%	645					
Chardon	2%	185		Medina	1.25%	487		Rocky River	1.5%	700		Revenue Sharing/JEDD/JEDZ (complete below)			
Cleveland	2%	200		Mentor-on-the-Lake	2%	495		Russells Point	1%	703					
Cridersville	1%	239		Munroe Falls	2%	533		Seville	1%	722		Cleve/High Hills	2.5%	995	
Elida	.75%	276		Northfield Village	2%	545		South Russell	1%	772		High Hills/Cleve	2.5%	996	
Gates Mills	1%	330		North Baltimore	1%	548		Timberlake	1%	788					

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

**EMPLOYERS WHICH WITHHOLD \$100.00
 OR MORE PER MONTH MUST FILE MONTHLY
 *Geneva-On-The-Lake requires all employers file monthly**



EMPLOYER'S RETURN OF INCOME TAX WITHHELD

Name _____
 Current Address _____
 City _____ State _____ Zip _____
 Signature _____ Title _____ Co. Phone _____ Date _____

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) ▶
For the period _____ To _____			4. Adjustments (explain on reverse) ▶
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		Geneva-on-the-Lake*	1%	347		North Perry Village	1%	555		Wadsworth	1.3%	815	
Alger	1%	004		Grand Rapids	1%	356		North Randall	2.75%	560		Warrensville Hts	2.6%	830	
Antwerp	1%	008		Grand River	2%	357		Norton	2%	575		Waynesfield	1%	833	
Barberton	2%	025		Highland Hills	2.5%	371		Village of Oakwood	1%	585					
Bradner	1%	117		Huntsville	1%	382		Orwell	1%	605					
Bratenahl	1.5%	120		Liberty Center	1%	408		Painesville	2%	610					
Burton	1%	176		Linndale	2%	420		Paulding	.5%	640					
Cairo	.5%	177		Madison Village	1%	455		Peninsula	1%	645					
Chardon	2%	185		Medina	1.25%	487		Rocky River	1.5%	700		Revenue Sharing/JEDD/JEDZ (complete below)			
Cleveland	2%	200		Mentor-on-the-Lake	2%	495		Russells Point	1%	703					
Cridersville	1%	239		Munroe Falls	2%	533		Seville	1%	722		Cleve/High Hills	2.5%	995	
Elida	.75%	276		Northfield Village	2%	545		South Russell	1%	772		High Hills/Cleve	2.5%	996	
Gates Mills	1%	330		North Baltimore	1%	548		Timberlake	1%	788					

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. 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.)

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		Geneva-on-the-Lake*	347		North Perry Village	555		Wadsworth	815	
Alger	004		Grand Rapids	356		North Randall	560		Warrensville Hts	830	
Antwerp	008		Grand River	357		Norton	575		Waynesfield	833	
Barberton	025		Highland Hills	371		Village of Oakwood	585				
Bradner	117		Huntsville	382		Orwell	605				
Bratenahl	120		Liberty Center	408		Painesville	610				
Burton	176		Linndale	420		Paulding	640				
Cairo	177		Madison Village	455		Peninsula	645				
Chardon	185		Medina	487		Rocky River	700				
Cleveland	200		Mentor-on-the-Lake	495		Russells Point	703				
Cridersville	239		Munroe Falls	533		Seville	722				
Elida	276		Northfield Village	545		South Russell	772				
Gates Mills	330		North Baltimore	548		Timberlake	788				

Total Residence Tax ▶ _____

EXPLANATION OF ADJUSTMENT - Amount \$ _____

Adjustment for period end _____

Reason _____

- 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 _____

ALLOCATION OF RESIDENCE TAXES WITHHELD

Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld	Municipality	Code	Tax Withheld
Ada	002		Geneva-on-the-Lake*	347		North Perry Village	555		Wadsworth	815	
Alger	004		Grand Rapids	356		North Randall	560		Warrensville Hts	830	
Antwerp	008		Grand River	357		Norton	575		Waynesfield	833	
Barberton	025		Highland Hills	371		Village of Oakwood	585				
Bradner	117		Huntsville	382		Orwell	605				
Bratenahl	120		Liberty Center	408		Painesville	610				
Burton	176		Linndale	420		Paulding	640				
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Elida	276		Northfield Village	545		South Russell	772				
Gates Mills	330		North Baltimore	548		Timberlake	788				

NAME _____
ADDRESS _____

Total Residence Tax ▶ _____

EXPLANATION OF ADJUSTMENT - Amount \$ _____

Adjustment for period end _____

Reason _____

- 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 _____

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