

CCA FREQUENTLY ASKED QUESTIONS

Why have I received a letter from CCA regarding City of Athens Income Taxes?

You have received this audit notice because the City of Athens has entered into an agreement with the City of Cleveland (CCA), for a review of federal income tax records filed by Athens City residents to the Internal Revenue Service. The purpose of the review is to assure that all residents of the City of Athens are aware of and have paid the appropriate taxes on their income.

If you are a resident of the City of Athens, **or** receive income generated through employment or from some other source (example: rental income, income from self-employment, etc.) within the city limits, whether you are a resident or not, you owe taxes to the city based on that income. (See chart below.)

Taxable – Residents	Taxable – Non-Residents	Non-Taxable Income
Wages & Salaries reported on a W-2	Wages & Salaries reported on a W-2 earned while working within City limits	Interest or Dividend income
Stock options	1099 Misc income earned within City limits	Welfare benefits
1099 Misc income, bonuses, stipends & tips	Rentals located inside the City limits	Social Security & Pensions
Commissions, fees & other earned income	Director fees performed inside the city limits	Unemployment benefits
Sick pay	Partnership income from partnerships located within City limits	Worker’s Compensation
Rental & Royalty income	Stock options received as compensation earned by non-residents within the City limits	Proceeds of Insurance & Annuities
Business & Partnership income	Sub S Corporation & Corporations located in the City, taxed on the percentage of allocated income	Alimony & Child support
Sub S Corporation & Corporations income	Business income from business located and/or operating within the City, can be allocated if operating in multiple jurisdictions	Income of individuals under 18 years of age
Estates & Trust income		Capital Gains
Ordinary gains reported on Federal 4797		Housing allowance for clergy
Director fees		Intangible income
Lottery & Gambling winnings		Military Pay-Active, Reserve & OH National Guard

****This list is not all-inclusive. If you have income that is not addressed by the provided list, please call the Athens City Income Tax Department at 740-592-3337 to verify if the income is taxable or not.**

Is this a valid letter?

Yes this is a valid letter from CCA that you should take seriously and comply with.

If my taxes are withheld by my employer, why do I have to comply with this letter?

Since the City of Athens is a non-mandatory filing City, the income taxes withheld by your employer, are in our system under the employer. We do not create accounts for individuals whose employer withholds for them. If the city had mandatory filing, **which we do not**, we would have an account for you because you would have to file with us every year whether you owed taxes or not.

We provided CCA with a list of our tax accounts. When they looked at the IRS records and saw a resident of Athens who has filed with the IRS but is not on our list, CCA sent them a letter. Currently it is not in our city code that employers are required to supply us with electronic reconciliations (employee lists). Therefore, we were unable to provide CCA with any of our withholding data so people like you could have been eliminated from their mailing list.

Who is CCA? Where did CCA obtain my information? Is this legal?

CCA is the City of Cleveland Central Collection Agency. CCA collects municipal income tax for the City of Cleveland and approximately 50 other cities and villages. Other cities in this area that have utilized CCA's expertise in working with IRS records to do this specialized audit include Dayton, Trotwood, Lima and Troy.

With the passage of a federal bill in July 2007, cities with a population of more than 250,000 are allowed direct access to IRS records and can utilize these records for other municipalities that contract with them to do collection work. Since the City of Athens does not meet the population requirement of 250,000, the City entered into an agreement with CCA.

It is completely legal for CCA to have access to this information, and to utilize this information on behalf of the City of Athens.

What action do I need to take?

CCA will assist you in determining if you owe City Income Tax to the City of Athens.

You **must** respond in **writing** to CCA within thirty (30) days of the date of the notice, **even if** you

- reported a loss on your Federal tax return, or
- believe that you don't have a filing responsibility to Athens, or
- don't have a tax balance due to the City of Athens.

The City of Athens will not be able to assist you with questions regarding your IRS information. We are able to answer general questions about the program and what is taxable

and non-taxable. All questions and correspondence you have regarding the audit notice must be directed to the CCA auditor indicated on the notice.

What if I can't find or obtain the records requested.

You must still respond to the letter. Contact CCA for additional assistance.

What do I do if I owe City income tax?

If you discover you have, in fact, received taxable income for which you have not previously filed a City of Athens income tax return, contact the CCA auditor listed in the notice that you received. It is important to provide all information and documentation that might be needed to determine your income tax liability. All documentation should be mailed to Central Collection Agency, Division of Taxation, 205 W. Saint Clair Avenue, Cleveland OH 44113-1503.

What is CCA's phone number?

1-877-878-8587

What is the mailing address for CCA?

Central Collection Agency
Division of Taxation
205 W. Saint Clair Avenue
Cleveland, Ohio 44113-1503

What are CCA's hours of operation?

7:30 AM to 4:30 PM
Monday through Friday

To whom do we make the checks payable to?

CCA (Central Collection Agency)

I contacted CCA and left a message, how long is their response time? When will I be contacted?

You should be contacted within 24 hours.

Where can I find more information about this program?

You can visit the City of Athens Web site at www.ci.athens.oh.us

What will happen if I do not comply with this request for information?

If you do not comply, all resources and remedies available such as criminal action or civil action may be utilized to obtain compliance. Any and all collection and enforcement methods that are available will be evaluated and appropriate action taken. For this reason, it is very important that you respond to this notice sent to you by CCA. Please feel free to contact them with any questions that you have regarding the requested information. Their special audit team is available to assist you with questions, paperwork and with the preparation of your City of Athens Income Tax Return(s).