

## CCA FREQUENTLY ASKED QUESTIONS

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

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

If you are a resident of the City of Chillicothe, 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)

	<b>Taxable Income</b>	<b>Non-Taxable Income</b>
<b>Residents</b>		
	Wages/Salaries reported on a W-2	Alimony & Child Support
	1099 Misc. Income	Annuities Received
	Tips	Military Pay/Reserve Pay
	Bonuses	Interest/Dividends from Intangible Properties
	Commissions	Any compensation earned by a persons under the age of 16
	Jury Duty	Pensions/Retirement
	Substitute Pay	Royalties
	Partnership Income	Welfare
	Rental Income (Net) – inside and outside of Chillicothe City limits	Federal or State Unemployment Insurance Benefits
	Sick Pay	Capital Gains
	Vacation Pay	Clergy Housing Allowance
	Incentive Payment	
	Corporations	
	Lottery & Gambling Winnings of \$1,000 or more	
<b>Non-Residents</b>		
	Wages/Salaries reported on a W-2 earned while working within the city limits	
	1099 Misc, Income earned while working within the city limits	
	Rental Income (Net) of any properties located with the city limits	
	Partnership income from partnerships located within the city limits	
	Corporation located in the city, taxed on the percentage allocated income	
	Business income from businesses located in and/or operating within the city, can be allocated if operating in multiple cities	

\*\* This chart is not all-inclusive. If you have income that is not addressed by the provided list, please call the Chillicothe Income Tax Department at 740-773-1161 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 Chillicothe is a mandatory filing City, you are required as a citizen of Chillicothe to file taxes on a yearly basis whether taxes HAVE or HAVE NOT been withheld.

We provided CCA a list of our tax accounts and city addresses. When they looked at the IRS records and saw a resident of Chillicothe who has filed with the IRS but is not on our list, CCA sent them a letter.

### **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 Athens, 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 Chillicothe 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 Chillicothe.

### **What action do I need to take?**

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

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 and/or Federal schedules
- believe that you don't have a filing responsibility to Chillicothe, or
- do not have a tax balance due to the City of Chillicothe.

**The City of Chillicothe will not be able to assist you with questions regarding the details of 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 Chillicothe 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 Claire 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 a.m. – 4:30 p.m. Monday-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](http://www.ci.athens.oh.us)

**What will happen if I do not comply with the 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 Chillicothe Income Tax Return(s).