

CCA Notice

Important information regarding the notice you have received from the City of Cleveland Central Collection Agency (CCA)

Dear City of Chillicothe Taxpayer:

The City of Chillicothe Income Tax Department has contracted with the City of Cleveland Central Collections Agency (CCA) to obtain Federal income tax information to identify residents who have not filed or may owe income taxes to the City of Chillicothe. You have received an audit notice from CCA because a comparison of IRS records indicated that you have filed a Federal Income Tax Return but not a City of Chillicothe Income Tax Return.

You must respond in writing to CCA within thirty (30) days of the date on the notice, even if you reported a loss on your Federal income tax return or believe that you don't have a filing responsibility to the City of Chillicothe. Fill out the form located on the back of the notice and enclose a copy of all pertinent Federal tax returns and all federal W-2 forms. Use the envelope provided with the notice to return your response to CCA.

Because Federal law prohibits the City of Chillicothe from having access to IRS information, the City of Chillicothe will not be able to assist you with questions related to this notice. All questions and correspondence you have regarding the audit notice must be directed to the CCA auditor indicated on the notice.

To help you determine if you are responsible for paying Chillicothe City income taxes, a complete listing of taxable and non-taxable income is provided below. 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 for information on additional documents you may need to complete to determine your City of Chillicothe income tax liability. If your entire tax liability was met through employer withholding, check the corresponding box on the letter and return it to CCA with copies of the requested years W-2s.

All tax returns (including documentations, federal schedules, copies of W-2s, or 1099's) and payments must be remitted directly to CCA. All documentation should be mailed to Central Collection Agency, Division of Taxation, 205 W. Saint Clair Avenue, Cleveland, OH 44113-1503. For information on how payments are made and/or questions, you can contact CCA at 1-877-878-8587 or online at <http://www.ccatax.ci.cleveland.oh.us/>. CCA has provided a name of an Auditor in their Special Audit Department on the enclosed letter. Please feel free to contact this Special Auditor directly with any questions.

PLEASE DO NOT IGNORE THIS NOTICE. Failure to resolve this matter may result in legal action, including criminal or civil charges for failure to file any missing tax filing and/or failure to pay any outstanding balance due. Thank you for your prompt attention.

Below there is important information for your review, including a chart for taxable and non-taxable income and tax related links.

| | Taxable Income | Non-Taxable Income |
|----------------------|---|--|
| Residents | | |
| | 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 | |
| | | |
| Non-Residents | | |
| | 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 of allocated income | |
| | Business income from businesses located in and/or operating within the city, can be allocated if operating in multiple cities | |

** Non-residents that work in the city and have city taxes withheld at 1.6% are NOT required to file a return with the City of Chillicothe. Exceptions to this would be if you have taxes withheld and any additional income that falls under the “Taxable Income” column for non-residents.

CCA Website: <http://ccatax.ci.cleveland.oh.us/>

CCA Frequently Asked Questions

City of Chillicothe Sample Letter

Second and Final Request Letter

Power of Attorney

Disclaimer: This is not all-inclusive. If you have income that is not addressed by the provided list, please call the City of Chillicothe Income Tax Department at 740-773-1161

Note: The information contained in this website is for general information purposes only. The information is provided by the City of Chillicothe and while we strive to keep the information up to date and correct, we make no representations or warranties of any kind, express or implies, about the completeness, accuracy, reliability, suitability or availability with respect to the website or the information, services, or related graphics contained on the website for any purpose. Any reliance you place on such information is therefore, strictly at your own risk.