

CCA FAQ's

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

Because Federal law prohibits the City of Lancaster from having access to IRS information, the City of Lancaster 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.

The City of Lancaster Department of Taxation has contracted with the Central Collection Agency ("CCA") to obtain federal income tax information to identify residents who did not file a required return and may owe delinquent income taxes to the City of Lancaster. You have received the enclosed audit notice from CCA because a check of these records indicates that you have filed a federal income tax return with the Internal Revenue Service ("IRS") but not a City of Lancaster Income Tax return despite having earned income.

What action do I need to take?

You must respond in writing to CCA within (30) days of the date of the notice, even if you reported a loss on your Federal tax return. Fill out the form located on the back of this notice and enclose a copy of your 2010 Federal tax return and all 2010 Federal W-2 forms. Use the envelope provided with the notice to return your response.

How do I determine 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 Income tax return, contact the CCA auditor listed in the notice for information on additional documents you may need to complete 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. CCA will assist you in determining if you owe City income tax to the City of Lancaster.

Who is CCA?

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. The special delinquency program is just a part of the overall services that CCA provides to member cities. There are ten cities that have utilized CCA's expertise in working with IRS records to do this specialized delinquency work for them. Other cities in this area that have utilized this service include Dayton, Trotwood, Try and Lima. Previously under federal law, only municipalities with more than 250,000 residents could petition the IRS to have direct access to obtain federal income tax information. With the passage of a federal bill in 2007, cities that have direct access to IRS records can utilize these records for other cities that contact with them to do collection work. CCA previously had this direct access to IRS records for the City of Cleveland. The City of Lancaster entered into an agreement with CCA at the end of 2009 to do specialized delinquency work, accessing IRS records to identify residents who

have not filed City of Lancaster Income Tax Returns, and to use these records to create tax filings when necessary.

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 their hours of operation?

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

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 did CCA obtain my information? Is this legal?

CCA received your information from tapes provided by the IRS based on the Federal Return you filed with them. Yes, it is absolutely legal.

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

If you do not comply and it is determined that you owe taxes, we will use all collection methods available to us including civil or criminal court.

Who do we make the checks payable to?

CCA (Central Collection Agency)

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. Failure to file a tax return with the City of Lancaster is a criminal violation, as is failure to pay tax due to the City of Lancaster. 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 the 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 Lancaster Income Tax Return.