

The Employer:

Enclosed are the Central Collection Agency (CCA)'s requirements for filing W-2s and 1099-MISC on magnetic media for tax year 2008.

**CCA is basing its W-2 specifications on the EFW2 Tax Year 2008 specifications. These specifications are available from the Social Security Administration at <http://www.socialsecurity.gov/employer/08EFW2.pdf>.**

**CCA is basing its 1099-MISC specifications on the 2008 IRS publication 1220 specifications dated June 9, 2008. The link to these specifications is <http://www.irs.gov/pub/irs-pdf/p1220.pdf>. CCA requires the filing of the 1099-MISC information for its member communities.**

The attached instructions assume that employers are familiar with the requirements of the bulletin SSA EFW2 - the federal standards for magnetic filing of W-2s, and requirements of the IRS publication 1220 - the federal standards of magnetic filing for 1099s. The enclosed instructions highlight the differences between the CCA specifications and the federal standards.

**For tax year 2008, the acceptable media are 3.5" floppy diskette and CD-Rom.**

Our agency proposed a change for tax year 2006 in the W-2 specifications. The City of Dayton Tax Department has developed 5-character code system for many Ohio cities and villages. CCA is planning to use this system as another means for employers to allocate the wages and tax information among communities. This should be beneficial to those employers who wish to file data files to different tax agencies. The codes are listed in appendix D. We are proposing that this code be written in positions 5-9 of the RS record. ***This proposal is optional for tax year 2008.***

Please read the attached instructions carefully. Employers required to file may be subject to penalties for failure to file if these instructions are not followed. If you have any questions or comments, please contact Mark Warrick at (216) 664-2070.

The Central Collection Agency

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## **OPTIONAL 5 CHARACTER CITY CODE IN RS RECORD**

The City of Dayton Tax Division developed a 5-character code system for many Ohio cities and villages. Appendix D lists the 5-character code for both CCA and selected non-CCA cities. This will be another means for employers to allocate the local tax and wages to the proper city, and this may be useful for those employers who are filing W-2 data with more than one tax agency or taxing jurisdiction.

We proposed in tax year 2006 that the 5-character city code is written in positions 5-9 of the "RS" record. If the tax city in question is not listed on Appendix D, write "OTHER" in these positions.

Using this city code does not relieve you of using the 3-digit city code in positions 305-307 of the RS record.

*This proposal is optional for tax year 2008.*

## **DIFFERENCES BETWEEN THE 2007 AND 2008 CCA MAGNETIC MEDIA SPECIFICATIONS**

No changes to the record layouts.

## **USE OF W-2 AND 1099 INFORMATION PROVIDED**

Any employer who filed withholding forms with CCA is required to file an annual reconciliation form, W-2 information, and 1099 information to CCA by *March 2, 2009*.

The W-2 information will be used primarily to reconcile the tax amounts submitted to CCA during the year against the tax amounts shown on the W-2 forms submitted, and to verify employer withholding refund and credit requests. The W-2 information supplied may also be used to verify employee supplied tax information, to generate billings on unpaid taxes, to generate annual returns for employees required to file individually with CCA, and to verify refund claims of individual taxpayers.

The 1099 information will be used to check that the individuals or businesses issued a 1099 have paid the tax due to CCA. The 1099 information provided to CCA may be used to generate billings.

Any differences between the tax amount from the W-2s and the annual reconciliation, or any special circumstances CCA should be made aware of, should be documented and explained at the time of filing.

## **CONDITIONS FOR REQUIRED W-2 MAGNETIC MEDIA FILING**

CCA is requiring employers who meet one of the following requirements to file W-2 information on magnetic media:

1. Employers who are withholding CCA tax for 250 or more employees.
2. Employers who are withholding CCA tax for 100 or more employees and are filing W-2 information on magnetic media with the IRS.

Employers who meet one of the above requirements will be required to file W-2 information on magnetic media; paper W-2s will not be accepted unless permission to do so by the Tax Administrator has been granted. If this permission has not been granted, then the paper W-2s or listings will be sent back to the taxpayer and the account will be considered delinquent until the magnetic media is received.

CCA is adopting the SSA standards for filing magnetic media information. The standards in publication SSA (EFW2) will be the guidelines for the CCA filing with exceptions noted below. Publication SSA EFW2 is available from the Social Security Administration.

## **CCA MAGNETIC MEDIA FILING REQUIREMENTS FOR W-2 INFORMATION**

The magnetic media that CCA will be accepting are 3.5-inch floppy diskettes, and CD-ROM. CCA will not accept 8-inch, 5 1/4-inch diskettes, magnetic tapes, and cartridges. *CCA will not accept any media with compressed data.*

If you are filing by floppy diskette, the floppy diskette must be 3.5". CCA prefers that high-density diskettes are used, but low-density diskettes will be accepted. The diskettes must be compatible with the MS-DOS operating system. You must use the ASCII character set.

Regardless of the type of media submitted, complete the W-2 Magnetic Media Transmittal Form (page 18).

### **LAYOUT OF W-2 INFORMATION**

One of the key benefits of the EFW2 layouts is the W-2 layouts are the same for all the media accepted by CCA.

For all accepted media types the following records are required: RA, RE, RS, RW, RT and RF. The appendix B lists the required fields of the record types defined in the SSA EFW2 that must be on the magnetic tape to meet the CCA requirements.

The sections below emphasize the differences between the federal specifications and the CCA specifications.

### **EMPLOYER IDENTIFICATION NUMBERS**

CCA requires employers to disclose the federal identification number (FIN) in the "RE" record. If your organization files withholding tax with CCA under an identification number other than the FIN, your organization must write this number into the "RE" record according to the instructions below.

Write the FIN in positions 8-16 of the "RE" record. If you are withholding under an identification number other than the FIN, write that number in positions 31-39 of the "RE" record, otherwise, enter blanks into positions 31-39 of the "RE" record.

**LAYOUT OF THE CCA TAX INFORMATION ON THE RS RECORD TYPE FOR MAGNETIC MEDIA FILING**

The Social Security Administration has reserved positions 298-330 of the RS record for local tax reporting. The layout for these positions for CCA purposes is noted below.

<u>LOCATION</u>	<u>FIELD</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
305-307	LOCAL CITY CODE	3	ENTER THE CITY CODE OF THE CCA TAX ALLOCATION. (SEE APPENDIX A).
308	TAX TYPE CODE	1	IF RECORD IS FOR RESIDENCE TAX THEN ENTER "R" ELSE ENTER "C".
309-319	LOCAL TAXABLE WAGES	11	RIGHT-JUSTIFY AND ZERO FILL. DECIMAL POINT IS ASSUMED.
320-330	LOCAL INCOME TAX WITHHELD	11	RIGHT-JUSTIFY AND ZERO FILL. DECIMAL POINT IS ASSUMED.

**GENERAL GUIDELINES ON REPORTING THE CCA TAX INFORMATION IN THE RS RECORDS**

**What Wage Distributions Should be Included in the Filing**

CCA requires employers who have withheld CCA withholding during the tax year to file W-2s and an annual reconciliation form. Employers are required to file all W-2s, which contain wage and/or tax information for CCA cities (see Appendix A) to CCA.

CCA strongly prefers media, which only contain wage distributions for CCA cities.

However, CCA will accept media, which contain wage distributions for non-CCA cities. For non-CCA distributions, write "887" in the city code field. *If you do file non-CCA wage data, do not assume that CCA will share this data with other tax agencies and therefore relieve you of filing this information with those agencies.*

**Single City Distribution**

Create a "RS" record as outlined in appendix B.

## **Multiple City Distribution**

For any employee who has had tax withheld for more than one community, create multiple records per the instructions below:

Filers must create a separate “RS” record for each local city distribution.

The order of the “RS” records is not important to CCA as long as the order of record types does not violate the SSA standards. For example, CCA does not require these records to be written to the media in ascending order based on the employee social security number or based on the employee name.

There is one exception to this rule. In the case of amounts too large to fit in the fields (this is described below) the related “RS” records must be continuous.

Appendix A is a table of CCA member communities. Use this appendix to locate the city code of the desired city distribution. If the desired community is not listed in Appendix A, write “887” in the city code field.

## **Employment and Residence Withholding tax reporting**

CCA collects two types of withholding taxes: employment and residence. The employment tax is withheld from an employee based on where the employee works. The residence tax is withheld from an employee based on the community where the employee lives. Employers must withhold employment tax for employees working in CCA communities; in addition employers may withhold residence tax for employees living in CCA communities. There are also circumstances where employers will withhold only residence tax.

CCA requires employers disclose the employment and residence tax in separate “RS” records. Follow the same guidelines as outlined in the multiple city distribution section to write the separate records.

To designate residence tax records write “R” into position 308 of the "RS" record.

## **Amounts too large to fit in fields**

If the local wage or local tax withheld amounts do not fit in their respective fields, divide these amounts so that they fit into the fields. Write each division into separate RS records. These records must be written consecutively.

*Note: for the “RW” records where the money amounts do not fit into their appropriate fields follow the federal specifications as noted in EFW2.*

## **EMPLOYERS WHO WILL FILE W-2 INFORMATION ON MULTIPLE MEDIA**

Some employers have payroll systems, which do not allow them to integrate the W-2 information onto one file. An example of this situation may be an employer who uses an in-house payroll system for hourly workers and a service bureau for salary workers. In this case CCA requires that you file all of the media containing the CCA W-2 information at one time. CCA also requires that you provide a subtotal of the

number of W-2s, total CCA wages, and total of CCA tax per magnetic media type. For example, if you are submitting W-2 information on both CD-Rom and diskette, then provide a separate subtotal of CCA information for the CD-Rom filing and the diskette filing. If you are filing only one type of magnetic media, then it is not necessary to submit a subtotal.

The annual reconciliation form must contain the totals of all W-2 information submitted.

## **MULTIPLE EMPLOYER / MULTIPLE REPORT FILES**

CCA encourages transmitters who are filing for multiple employers or for multiple work sites to minimize the number of magnetic tapes and diskettes submitted. Use the record sequences as described by Appendix C of the booklet SSA EFW2 to submit the W-2 information.

CCA will not accept media that contains more than one file.

## **INFORMATION ON EXTERNAL LABEL**

CCA requires that an external label be placed on the magnetic media. The following information should be contained on the label: reporting entity's name, mailing address, document type, number of W-2s, total number of records, and employer's federal identification number (federal identification number on Code RE record).

## **HOW TO FILE W-2 INFORMATION WITH CCA**

CCA requires the sender to include the following at the time of filing: the annual reconciliation form, the magnetic media transmission form, and the magnetic media. Send all of these items to

Mark Warrick  
Information Systems Department  
Central Collection Agency  
205 W Saint Clair Ave  
Cleveland, OH 44113

The magnetic media transmission form is enclosed in this packet. The annual reconciliation form will be sent to the employer in late December or early January.

All of these items are due *March 2, 2009*.

## **TEST TAPE INFORMATION**

Test media is optional. The due date for any test media is *December 1, 2008*. Indicate on the media that it is test data. Send the media to the above address.

CCA will check if the media matches specifications. The sender will receive confirmation from CCA as to whether the media meets specifications.

## **PROBLEMS WITH MAGNETIC MEDIA**

CCA will attempt to process all of the magnetic media received. If any errors or problems are incurred, CCA will return the magnetic media along with a description of the error or problem to the taxpayer. It is the responsibility of the taxpayer to correct any errors or problems and to return the corrected media back to CCA within 30 days.

## **POLICY ON RETURNING MAGNETIC MEDIA**

CCA will only return magnetic media to employers in these circumstances: 1) the magnetic media contains test data, 2) CCA could not process the magnetic media or 3) employers notification that media is bad and will be replaced. In all other cases, CCA will keep the media.

## **PROCEDURE FOR FILING AN APPEAL FOR THE REQUIREMENT TO FILE MAGNETIC MEDIA**

Employers may request an exemption from the requirement to file W-2 information on magnetic media. Such requests must contain reasons as to why the requirements can not be met. Such requests should be directed to

Tax Administrator  
Central Collection Agency  
205 W Saint Clair Ave  
Cleveland, OH 44113

These requests must be received by *December 1, 2008*.

If the Tax Administrator grants request, the response from the Tax Administrator must accompany the taxpayer's submission of the W-2 information.

## **CCA MAGNETIC MEDIA FILING REQUIREMENTS FOR 1099-MISC INFORMATION**

CCA requires employers, who meet one of the following requirements, to file 1099-MISC information on magnetic media:

1. Employers who will file 250 or more 1099s with CCA.
2. Employers who will file 100 or more 1099s with CCA and who will file 1099 information magnetically or electronically media with the IRS.

Employers who meet one of the above requirements will be required to file 1099 information on magnetic media. Paper 1099s will not be accepted unless permission to do so by the Tax Administrator has been granted. If permission has not been granted, the paper 1099s or listings will be sent back to the taxpayer and the account will be considered delinquent until the magnetic media is received.

CCA has adopted the IRS standards in Publication 1220 for filing magnetic media information. The IRS standards will be the guidelines for CCA filing with the exceptions noted below.

## **MAGNETIC MEDIA SPECIFICATIONS**

The magnetic media that CCA will be accepting are 3.5-inch floppy diskettes, and CD-ROMs. CCA will not accept 8-inch, and 5 1/4-inch diskettes, magnetic tape, and cartridges. **CCA will not accept media with compressed data.**

Floppy diskettes must be 3.5-inch. CCA prefers that high-density diskettes are used, but low-density diskettes will be accepted. The diskettes must be compatible with the MS-DOS operating system. You must use the ASCII character set.

Regardless of the type of media submitted, complete the 1099 Magnetic Media Transmittal form (see page 19).

## **WHAT 1099 INFORMATION SHOULD BE REPORTED ON THE MAGNETIC MEDIA**

Income amounts reported on a 1099-MISC (as described by publication IRS 1220) and taxable at the municipal level are as follows:

<u>Code</u>	<u>Field</u>
1	Rents
3	Prizes awards, etc.
7	Non-employee compensation
<b>B</b>	Excess Golden Parachute Payments

Only submit the 1099 information that pertains to CCA member communities. This includes work done, services rendered, or business conducted in a CCA community. Information returns must be also submitted for each person receiving payments on a commission or fee basis as a non-employee. Rent amounts must be for CCA communities only.

CCA requires the above information to insure that taxpayers are complying with the CCA Rules and Regulations and the CCA member communities' ordinances.

## **REQUIRED RECORDS**

The following records are required: T, A, B, C, and F. *The K record is not required and will not be processed.* These records are described in more detail in the Appendix C.

## **EMPLOYERS WHO WILL FILE 1099-MISC INFORMATION ON MULTIPLE MEDIA**

Some employers have systems that do not allow the integration of the 1099 information into one file. In this case, CCA requires all of the media containing the CCA 1099 information be sent to CCA at one time.

CCA also requires a subtotal of the number of 1099s and total CCA 1099 amounts per magnetic media type. For example, if 1099 information is submitted on both CD-ROM and diskette, then provide a separate subtotal of CCA information for the CD-ROM and the diskette. The annual reconciliation form must contain the total number of 1099 forms filed.

### ***MULTIPLE EMPLOYER / MULTIPLE REPORT FILES***

CCA encourages transmitters who are filing for multiple employers or for multiple work sites to minimize the number of magnetic tapes and diskettes submitted. Use the record sequences as described by the IRS Publication 1220 to submit the 1099 information.

CCA will not process media that contains more than one file.

### ***INFORMATION ON EXTERNAL LABEL***

CCA requires that an external label be placed on the magnetic media. Use the IRS standard for external labels.

### ***HOW TO FILE 1099-MISC INFORMATION WITH CCA***

CCA requires the sender to include the magnetic media transmission form with the magnetic media. Send all of these items to

Mark Warrick  
Information Systems Department  
Central Collection Agency  
205 W Saint Clair Ave  
Cleveland, OH 44113

The magnetic media transmission form is enclosed in this packet.

All of these items are due *March 2, 2009*.

### ***TEST TAPE INFORMATION***

Test tapes are optional. The due date for any test media is *December 1, 2008*. Indicate on the media that it is test data. Send the media to the above address.

CCA will check the media to see if the media matches specifications. The sender will receive confirmation from CCA as to whether the media meets specifications.

### ***PROBLEMS WITH MAGNETIC MEDIA***

CCA will attempt to process all of the magnetic media received. If any errors or problems are incurred, CCA will return the magnetic media along with a description of the error or problem to the taxpayer. It is the responsibility of the taxpayer to correct any errors or problems and to return the corrected media back to CCA within 30 days.

## ***POLICY ON RETURNING MAGNETIC MEDIA***

CCA will only return magnetic media to employers in these circumstances: 1) the magnetic media contains test data, 2) CCA could not process the magnetic media or 3) employers notification that media is bad and will be replaced. In all other cases, CCA will keep the media.

## ***PROCEDURE FOR FILING AN APPEAL OF THE REQUIREMENT TO FILE ON MAGNETIC MEDIA***

Employers may request an exemption from the requirement to file 1099 information on magnetic media. Such requests must contain reasons as to why the requirements can not be met. Such requests should be directed to

Tax Administrator  
Central Collection Agency  
205 W Saint Clair Ave  
Cleveland, OH 44113

These requests must be received by *December 1, 2008*.

If the Tax Administrator grants the request, the response from the Tax Administrator must accompany the taxpayer's submission of the 1099 information.

**APPENDIX A: LIST OF MEMBER COMMUNITIES - ALL COMMUNITIES LISTED ARE LOCATED IN THE STATE OF OHIO. LIST AS OF SEPTEMBER 2, 2008.**

**(TAX YEAR 2008)**

<u>COMMUNITY NAME</u>	<u>CITY CODE</u>
ADA	002
ALGER	004
ANTWERP	008
BARBERTON	025
BRADNER	117
BRATENAHL	120
BURTON	176
CAIRO	177
CHARDON	185
CLEVELAND	200
CRIDERSVILLE	239
ELIDA	276
GATES MILLS	330
GENEVA-ON-THE-LAKE	347
GRAND RAPIDS	356
GRAND RIVER	357
HIGHLAND HILLS	371
LIBERTY CENTER	408
LINNDALE	420
MADISON VILLAGE	455
MEDINA	487
MENTOR-ON-THE-LAKE	495
METAMORA	497
MIDDLEFIELD	510
MUNROE FALLS	533
NORTHFIELD VILLAGE	545
NORTH BALTIMORE	548
NORTH PERRY VILLAGE	555
NORTH RANDALL	560
NORTON	575
OAKWOOD, VILLAGE OF (PAULDING COUNTY)	585
ORWELL	605
PAINESVILLE	610
PAULDING	640
PENINSULA	645
ROCKY RIVER	700
RUSSELLS POINT	703
SEVILLE	722
SOUTH RUSSELL	772
TIMBERLAKE	788
WADSWORTH	815
WARRENSVILLE HEIGHTS	830
WAYNESFIELD	833

## APPENDIX B: CCA ADAPTATION TO THE EFW2 STANDARD FOR TAX YEAR 2008

This section lists the required fields for the record types defined by SSA EFW2 standard. The requirements of the EFW2 stand unless contradicted by comments in this section.

### Code "RA" - submitter record - required

All of the fields discussed in EFW2 are required.

### Code "RE" - employer record -required

<u>LOCATION</u>	<u>FIELD</u>	<u>LENGTH</u>	<u>REMARKS</u>
1-2	RECORD IDENTIFIER	2	"RE"
3-6	TAX YEAR	4	
8-16	EMPLOYER IDENTIFICATION NUMBER	9	FEDERAL IDENTIFICATION NUMBER
31-39	OTHER EIN	9	BLANKS, UNLESS FILING UNDER TAXPAYER ID OTHER THAN EIN
40-96	EMPLOYER NAME	57	
97-118	LOCATION ADDRESS	22	
119-140	DELIVERY ADDRESS	22	
141-162	CITY	22	
163-164	STATE	2	
165-169	ZIP CODE	5	
170-173	ZIP CODE EXTENSION	4	

All of other fields in this record are not required.

### Code "RW" - employee wage record - required

All of the fields discussed in EFW2 are required.

### Code "RO" - employee wage record - optional

*This record is optional and it will not be read by CCA.*

### Code "RS" - state record - required

Although this record is optional for SSA and IRS purpose, it is required for CCA purposes.

<u>LOCATION</u>	<u>FIELD</u>	<u>LENGTH</u>	<u>REMARKS</u>
1-2	RECORD IDENTIFIER	1	"RS"
10-18	SOCIAL SECURITY NUMBER	9	
19-33	EMPLOYEE FIRST NAME	15	
34-48	EMPLOYEE MIDDLE NAME	15	
49-68	EMPLOYEE LAST NAME	20	
73-94	LOCATION ADDRESS	22	
95-116	DELIVERY ADDRESS	22	
117-138	CITY	22	
139-140	STATE	2	
141-145	ZIP CODE	5	
146-149	ZIP CODE EXTENSION	4	
305-307	CITY CODE	3	
308	TAX TYPE CODE	1	R IF RESIDENCE, C IF EMPLOYMENT
309-319	LOCAL TAXABLE WAGES	11	
320-330	LOCAL TAX WITHHELD	11	

All other fields are not required and will not be read.

**Code "RT" - total record - required**

This record type is required and all of the fields are required as defined by EFW2. These fields refer to federal data.

**Code "RU" - total record - optional**

*This is not required and this record will not be read by CCA.*

**Code "RV" – state total record - optional**

*This is not required and this record will not be read by CCA.*

**Code "RF" - final record - required**

This is required and all fields are required as defined by EFW2.

## APPENDIX C: REQUIRED FIELDS OF 1099-MISC MAGNETIC FILING

The section will list the required fields for the record types defined by the bulletin IRS 1220. This section assumes that you are familiar the record types defined in IRS 1220. The requirements in IRS 1220 are applicable for CCA reporting, any exceptions to those standards are listed below.

### Code “T” records – transmitter record

All fields defined by the publication IRS 1220 for these record types are required.

### Code “A” records - payer/transmitter record

All fields defined by the publication IRS 1220 for these record types are required.

### Code “B” records - payee records

All fields defined by the publication IRS 1220 for these record types are required.

The following payment amount fields are required:

<u>Code</u>	<u>Amount type</u>	<u>Payment Amount Number</u>	<u>Location on code “B” record</u>
1	RENTS	1	55-66
3	PRIZES AWARDS, ETC.	3	79-90
7	NONEMPLOYEE COMPENSATION	7	127-138
B	EXCESS GOLDEN PARACHUTE PAYMENTS	B	175-186

Any payment amount fields not used for reporting purposes should be zero filled.

### Code “C” record - payer record

All fields defined by the publication IRS 1220 for these record types are required.

The following payment amount fields are required:

<u>Code</u>	<u>Amount type</u>	<u>Payment Amount Number</u>	<u>Location on code “C” record</u>
1	RENTS	1	16-33
3	PRIZES AWARDS, ETC.	3	52-69
7	NONEMPLOYEE COMPENSATION	7	124-141
B	EXCESS GOLDEN PARACHUTE PAYMENTS	B	196-213

Any payment amount fields not used for reporting purposes should be zero filled.

**Code “K” record - state totals record**

THIS RECORD TYPE IS NOT REQUIRED.

**Code “F” record - end of transmission record**

All fields defined by the publication IRS 1220 for these record types are required.

## APPENDIX D: 5-CHARACTER CITY CODES FOR CCA CITIES AND OTHER SELECTED CITIES

<b>CITY NAME</b>	<b>5 CHARACTER CODE</b>
ADA	ADAVI
AKRON	AKRON
ALGER	ALGER
ANDOVER	ANDOV
ANTWERP	ANTWE
BARBERTON	BARBE
BAY VILLAGE	BAYVI
BEACHWOOD	BEACW
BEDFORD	BEDFO
BEDFORD HEIGHTS	BEHTS
BEREA	BEREA
BRADNER	BRADN
BRATENAHL	BRATE
BRECKSVILLE	BRECK
BROADVIEW HEIGHTS	BROAD
BROOKLYN	BROOL
BROOKLYN HEIGHTS	BROOH
BROOK PARK	BROOP
BURTON	BURTO
CAIRO	CAIRO
CHARDON	CHARD
CLEVELAND	CLEVC
CLEVELAND HEIGHTS	CLEVH
CRESTON	CRESV
CRIDERSVILLE	CRIDE
CUYAHOGA HEIGHTS	CUYAV
DUNKIRK	DUNKI
EAST CLEVELAND	ECLEV
EASTLAKE	EASTL
ELIDA	ELIDA
EUCLID	EUCLI
FAIRVIEW PARK	FAIRP
GARFIELD HEIGHTS	GARFI
GATES MILLS	GATES
GENEVA	GENEC
GENEVA-ON-THE-LAKE	GENEO
GRAND RAPIDS	GRAND
GRAND RIVER	GRANR
HIGHLAND HEIGHTS	HIGHL
HIGHLAND HILLS	HIGHA
HUNTING VALLEY	HUNTI
INDEPENDENCE	INDEP

LAKWOOD	LAKEW
LIBERTY CENTER	LIBER
LINNDALE	LINND
LYNDHURST	LYNDH
MADISON VILLAGE	MADIS
MAPLE HEIGHTS	MAPLE
MAYFIELD HEIGHTS	MAYFI
MAYFIELD VILLAGE	MAYFV
MEDINA	MEDIN
MENTOR	MENTO
MENTOR-ON-THE-LAKE	MENOO
METAMORA	METAM
MIDDLEBURG HEIGHTS	MIDDH
MIDDLEFIELD	MIDDV
MUNROE FALLS	MUNRO
NEW FRANKLIN	NEWFR
NEWBURGH HEIGHTS	NHVIT
NORTHFIELD VILLAGE	NFVIT
NORTH BALTIMORE	NBVIT
NORTH OLMSTED	NOCIT
NORTH PERRY VILLAGE	NPVIT
NORTH RANDALL	NRVIT
NORTH ROYALTON	NORCI
NORTON	NORTC
OAKWOOD VILLAGE	OAKVI
VILLAGE OF OAKWOOD (PAULDING COUNTY)	OAKWP
OLMSTED FALLS	OLMST
ORANGE	ORGAV
ORWELL	ORWEL
PAINESVILLE	PAINE
PARMA	PARMA
PARMA HEIGHTS	PARMH
PAULDING	PAULD
PENINSULA	PENIN
PEPPER PIKE	PEPPE
PERRY	PERRY
RICHMOND HEIGHTS	RICHM
ROCK CREEK	ROCKC
ROCKY RIVER	ROCKY
RUSSELLS POINT	RUSPT
SEVEN HILLS	SEVEN
SEVILLE	SEVIL
SHAKER HEIGHTS	SHAKE
SOLON	SOLON
SOUTH EUCLID	SEUCL
SOUTH RUSSELL	SRUSS
STRONGSVILLE	STRON
TIMBERLAKE	TIMBE
TOLEDO	TOLED
UNIVERSITY HEIGHTS	UNIVE

VALLEY VIEW  
WADSWORTH  
WALTON HILLS  
WARRENSVILLE HEIGHTS  
WAYNESFIELD  
WESTLAKE  
WICKLIFFE  
WILLOUGHBY  
WILLOUGHBY HILLS  
WOODMERE  
GATEWAY  
PERRY JEDD  
IX CENTER  
EMERALD PARK  
SHAKER SQUARE PROJECT  
CLEV/HIGHLAND HILLS JEDZ  
HIGHLAND HILLS/CLEV JEDZ  
WARRENSVILLE HTS/CLEV JEDZ  
CLEV/WARRENSVILLE HTS JEDZ

VALLV  
WADSW  
WALTO  
WARRH  
WYNFD  
WELCT  
WICKL  
WILLO  
WHILL  
WMERE  
GATJE  
PERJE  
IXCEN  
EMEPK  
SHSQP  
CLHHJ  
HICJE  
WRHCJ  
CLWHJ

# CCA - DIVISION OF TAXATION MAGNETIC MEDIA W-2 TRANSMITTAL FORM

COMPLETE THIS FORM AND SEND IT TO:  INFORMATION SYSTEMS DEPT. CENTRAL COLLECTION AGENCY 205 W SAINT CLAIR AVE CLEVELAND, OH 44113	EMPLOYER NAME AND ADDRESS	
	EMPLOYER NAME:	
	MAIL STOP:	
FEDERAL ID NO:	ADDRESS:	
TAX YEAR REPORTED:	CITY:	
NO. OF EMPLOYEES REPORTED:	CONTACT NAME:	PHONE:
TOTAL TAX WITHHELD: \$	TITLE:	FAX:

## TYPE OF MEDIA ON WHICH INFORMATION WILL BE REPORTED

### PC DISKETTE AND CD-ROM

3.5"                       CD-ROM

FILENAME (S): \_\_\_\_\_

DOES YOUR FILE (S) CONTAIN THE CARRIAGE RETURN/LINE FEED RECORD DELIMITERS

YES     NO

COMMENTS:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

# CCA - DIVISION OF TAXATION MAGNETIC MEDIA 1099 TRANSMITTAL FORM

COMPLETE THIS FORM AND SEND IT TO:  INFORMATION SYSTEMS DEPT. CENTRAL COLLECTION AGENCY 205 W SAINT CLAIR AVE CLEVELAND, OH 44113	EMPLOYER NAME AND ADDRESS	
	EMPLOYER NAME:	
	MAIL STOP:	
FEDERAL ID NO:	ADDRESS:	
TAX YEAR REPORTED:	CITY:	
NO. OF EMPLOYEES REPORTED:	CONTACT NAME:	PHONE:
TOTAL TAX WITHHELD: \$	TITLE:	FAX:

## TYPE OF MEDIA ON WHICH INFORMATION WILL BE REPORTED

### PC DISKETTE AND CD-ROM

3.5"

CD-ROM

FILE NAME (S): \_\_\_\_\_

DOES YOUR FILE CONTAIN THE CARRIAGE RETURN / LINE FEED RECORD DELIMITERS?

YES

NO

COMMENTS:

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