



Athens City Income Tax Department

Public Service Announcement

The Athens City Income Tax Department entered into a contract with the City of Cleveland Central Collection Agency (CCA) to use federal income tax information to identify potential taxpayers for the City of Athens. CCA previously matched the Athens database against IRS records and mailed letters to the taxpayer in January 2013. The **2nd** and **final** request letters will be mailed by CCA between June 21 and June 28th. This will be the **final** attempt to request information from the taxpayer. If they do not respond within the 30 days, CCA will use the IRS information to generate an assessment bill for the balance due.

The letter is a request of information to verify if tax is due and/or was withheld and paid by your employer. The letters will be mailed in a green envelope and will be printed on CCA letterhead. If you receive a letter, you will need to follow the directions and/or contact CCA with any questions. The City of Athens does not have access to the IRS records, therefore, cannot answer any questions. **Please do not ignore this letter**; this is a valid attempt to identify if you should be filing tax returns with the City of Athens Income Tax Department. For more information visit our web site at <http://www.ci.athens.oh.us/index.aspx?NID=262> .

	Taxable Income		Nontaxable Income
Residents	Nonresidents		
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		Welfare benefits
1099 misc. income, bonuses, stipends, and tips	Rentals located inside the city limits		Social Security & pensions
Commissions, fees, and 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 and royalty income	Stock options received as compensation earned by nonresidents within the city limits		Proceeds of insurance and annuities
Business and partnership income	Sub S corporation & corporations located in the city, taxed on the percentage of allocated income		Alimony and child support
Sub S corporation and corporations income	Business income from businesses located and/or operating within the city, can be allocated if operating in multiple jurisdictions		Income of individuals under 18 years of age
Estates and trust income			Capital gains
Ordinary gains reported on Federal 4797			Housing allowance for clergy
Director fees			Intangible income
Lottery and gambling winnings			Military pay: Active, Reserve, and OH National Guard