



DIVISION OF TAXATION

## **SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 TAX INFORMATION**

The Employer:

Enclosed is the Central Collection Agency (CCA)'s procedure for the submittal of W-2 and Form-1099 tax information in tax year 2023. These procedures are for employers or their agents who are submitting W-2 and Form-1099 tax information to CCA for processing.

Please read these instructions carefully, they have changed from prior tax years. Employers who are required to file W-2 or Form-1099 tax information may be subject to monetary penalties for failure to comply with these procedures.

**For tax year 2023 and beyond** CCA has changed submittal of W-2 and Form-1099 datasets to utilizing an encrypted and secure web based reporting method. Employer supplied annual W-2 and Form-1099 tax information must be submitted by following the [Submittal Workflow](#) section in these procedures.

Should an employer be unable to comply with the updated requirements discussed above, please contact the person listed in the [Submittal Assistance](#) section to discuss further. Any submission that does not comply with the [Submittal Workflow](#) section will be properly destroyed and the tax submittal may be rejected. An employer account will be considered delinquent until the W-3 Annual Reconciliation form has been received and the annual W-2 or Form-1099 dataset has been submitted correctly, per these procedures, and successfully processed.

These submittal procedures assume employers or their agents are already familiar with the following specifications and forms:

- [CCA Data Format specification](#)<sup>1</sup> for Tax Year 2023.
- [CCA Data Format Field Dictionary](#)<sup>2</sup> for Tax Year 2023.

CCA SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 TAX INFORMATION  
Preface

Beginning with tax year 2016, pursuant to Section 718.03(H) of the Ohio Revised Code, when an employer reports CCA tax information for an employee, then the employer is required to report all of the employee's tax information regardless of whether the city's municipal income tax is administered by CCA or not. This includes reporting tax information for cities within Ohio and outside Ohio.

- For example, an employee who is a traveling repair person by profession and they worked in Burton Ohio, Millville Ohio, and Mount Carmel Indiana. The employer is required to report this employee's W-2 tax information for Burton Ohio (CCA community), Millville Ohio (non-CCA community in Ohio), and Mount Carmel Indiana (outside Ohio). This would result in the employer generating three RS (State) records to report the employment tax, in addition to reporting individual RS (State) records for required Ohio school district tax (assuming the employee lives in Ohio) and possibly residence tax or other Ohio taxes withheld.
- Many Ohio municipalities give tax credits for other Ohio municipalities and some Ohio municipalities near the border of neighboring States give tax credits for municipalities in those neighboring States. Reporting the entire employee's W-2 tax information is critical in determining whether an employee owes additional municipal taxes or is due a refund.

CCA SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 TAX INFORMATION  
Table of Contents

**Table of Contents**

Filing and Policy Information .....	4
Deadline for Filing W-2 and Form-1099 Tax Information .....	4
Conditions for Filing W-2 and Form-1099 Tax Information .....	5
W-2 Reporting Requirements.....	5
Form-1099 Reporting Requirements .....	6
Appeal to the Requirement for Filing W-2 and Form-1099 Datasets .....	6
Policy on Returning W-2 and Form-1099 Tax Information.....	6
Submitting W-2 and Form-1099 Datasets .....	7
Submittal Workflow .....	8
Submittal Rejection .....	17
Submitting Corrections.....	17
Submitting Test Datasets.....	18
Submittal Conformance Report .....	18
Conformance Report Field Definitions .....	19
Conformance Report Resolution .....	21
Submittal FAQ .....	22
Submittal Assistance .....	24
Document History .....	25
Document Notations.....	26

## Filing and Policy Information

Any employer who reported withholding forms to CCA during the tax year is required to file a W-3 annual reconciliation form, W-2 tax information and select Form-1099 tax information (when applicable) to CCA by the established deadline. For deadline information, see section [Deadline for Filing W-2 and Form 1099 Tax Information](#).

W-2 tax information is used to reconcile employer tax amounts submitted to CCA during the tax year against the tax amounts submitted annually to verify employer withholding refund and credit requests. Employer submitted annual W-2 tax information is also used to verify individual tax returns, to generate annual tax returns for individual taxpayers, to generate bills on unpaid local municipal taxes and to verify refund and credit requests made by individual taxpayers.

Form-1099 tax information is used to verify that individuals or businesses who were issued a Form-1099 have paid appropriate local municipal taxes that are due. Employer submitted annual Form-1099 tax information is also used to generate bills on unpaid local municipal taxes.

Any differences between the employer's submitted withholding amounts during the tax year and the submitted W-2 dataset, Form-1099 dataset or the W-3 annual reconciliation form must be documented at the time of filing. Documentation should be included with the W-3 annual reconciliation at the time of filing.

### **Deadline for Filing W-2 and Form-1099 Tax Information**

Submittals for Tax Year 2023 are **due before March 1, 2024**.

CCA requires employers or their agents to include the following items at the time of filing:

- The completed W-3 Annual Reconciliation form that will be sent to the employer in late December 2023 or early January 2024 and must be sent to the address listed on that form.
  - Documentation describing any discrepancies between submitted withholding amounts during the tax year and the 2023 tax year filing.
  - Copies of any exemptions authorized by the tax administrator.
- The appropriate W-2 or Form-1099 tax information based on [Conditions for Filing W 2 and Form 1099 Tax Information](#) section.
  - However, a CCA W-2 or Form-1099 dataset that must be sent using the [Submittal Workflow](#) section in these procedures.

Providing inaccurate information may result in delays processing your submittal or reduce the 30 days your organization has to respond to a rejected submittal and risk your organization being subject to monetary penalties for failure to comply with tax regulations.

### **Conditions for Filing W-2 and Form-1099 Tax Information**

CCA requires employers who meet one of the following conditions to file employee tax information:

1. Employers who withhold CCA tax for 250 or more employees.
2. Employers who withhold CCA tax for 100 or more employee and are filing electronically with the IRS.
3. All other employers who withhold CCA tax are required to file a paper copy of the W-2 issued to employees or Form 1099-MISC and Form 1099-NEC issued to payees, clearly showing all information required on those Federal forms.

Employers who meet conditions 1 or 2 above:

1. Must file a W-2 or a Form-1099 dataset that conforms with the [CCA Data Format specification](#)<sup>1</sup> and the [CCA Data Format Field Dictionary](#)<sup>2</sup>.
2. Paper W-2 or Form-1099 tax information will not be accepted unless the Tax Administrator has granted permission to do so before the tax information is originally submitted.
3. Once an employer submits a W-2 or Form-1099 dataset they cannot resubmit paper W-2 or Form-1099 tax information.

Employers who meet condition 3 above are strongly encouraged to file a CCA conformant W-2 or a Form-1099 dataset using these procedures, especially when using a payroll system that generates a conformant W-2 or Form-1099 dataset for CCA submittal. Submitting a CCA conformant W-2 or Form-1099 dataset saves time, improves accuracy of reporting and the tax information is posted quicker which expedites refund requests by the employer and their employees.

### **W-2 Reporting Requirements**

1. Employers must report employees who worked in a CCA administered municipality, including all wages and withholding within Ohio and outside Ohio for those employees.
2. Employers must report employees who worked in a CCA administered JEDD/JEDZ or revenue sharing arrangement, including all wages and withholding within Ohio and outside Ohio for those employees.
3. Employers must report employees who were a resident of a CCA administered municipality and the employer withheld resident taxes for the employee, including all wages and withholding within Ohio and outside Ohio for those employees.
4. Employers may optionally report all employees regardless of whether they worked in a CCA administered municipality, JEDD/JEDZ or revenue sharing arrangement, or they were a resident of a CCA administered municipality. CCA will determine whether the employee has a tax obligation based on the reported codes and ignores those employees whom did not have any tax obligation.

### **Form-1099 Reporting Requirements**

1. Employers who have facilities located in a CCA administered municipality must report payees who had Form 1099-MISC income for:
  - a. Rents
  - b. Prizes, awards, etc.
  - c. Excess Golden Parachute payments.
2. Employers who have facilities located in a CCA administered municipality must report payees who had Form 1099-NEC income for:
  - a. Non-employee compensation.

### **Appeal to the Requirement for Filing W-2 and Form-1099 Datasets**

Employers may request an exemption from the requirement to file W-2 and Form-1099 datasets.

Requests **must be received before January 1, 2024** and contain the reasons why the requirements cannot be met. Requests must be directed to:

TAX ADMINISTRATOR  
CENTRAL COLLECTION AGENCY  
205 W SAINT CLAIR AVE  
CLEVELAND, OH 44113-1503

For requests that are granted by the Tax Administrator, the employer's 2023 tax year filing must include a copy of the Tax Administrator response along with the employer's W-3 annual reconciliation.

### **Policy on Returning W-2 and Form-1099 Tax Information**

CCA will not return W-2 or Form-1099 tax information, either datasets or paper, and will keep them in accordance with public record policies until such time that those policies allow for the destruction of the information.

## Submitting W-2 and Form-1099 Datasets

**For tax year 2023 and beyond** CCA has changed submittal of W-2 and Form-1099 datasets to utilizing an encrypted and secure web based reporting method. Employer supplied annual W-2 and Form-1099 tax information must be submitted by following the [Submittal Workflow](#) section in these procedures.

Should an employer be unable to comply with the updated requirements discussed above, please contact the person in the [Submittal Assistance](#) section to discuss further. Any submission that does not comply with the [Submittal Workflow](#) will be properly destroyed and the tax submittal may be rejected. An employer account will be considered delinquent until the annual W-2 or Form-1099 dataset is submitted correctly, per these procedures, and successfully processed.

CCA has partnered with DropSecure who provides the cloud service to submit employer W-2 and Form-1099 datasets. The DropSecure cloud service provides a zero-knowledge end-to-end encrypted collaboration platform using a combination of symmetric and asymmetric encryption and implements the following security specifications:

- Criminal Justice Information Services (CJIS) Security Policy specification.
- Federal Information Processing Standard (FIPS) 140-2 Security Requirements for Cryptographic Modules specification.
- Defense Federal Acquisition Regulation Supplement (DFARS) Procedures, Guidance, and Information (PGI) specification.
- General Data Protection Regulation (GDPR) specification.
- Federal Risk and Authorization Management (FedRAMP) specification.
- International Organization for Standardization (ISO) 27001 Information Security Management specification.

DropSecure automatically encrypts all submitted data before it leaves the browser, while the data is in transit to their cloud service and while the data is at rest on their cloud servers. Prior to tax year 2023 employers needed to optionally use the [CCA Data Encryption Procedures](#) to secure their submitted data.

For tax year 2023 and beyond, all employer submitted data is automatically encrypted without requiring additional steps by the employer or their agent. The DropSecure cloud service is implemented so that only the recipient, e.g., CCA, is able to decrypt the sender's data. DropSecure cannot decrypt employer submitted data, only the employer and CCA can decrypt the submitted data.

CCA will not accept W-2 or Form-1099 datasets that have been compressed, e.g., 7ZIP, GZIP, RAR, TAR, ZIP, etc. Submittals not conforming to these requirements will be immediately rejected for non-compliance without any further processing.

CCA will not run any executable that was found along with the submitted W-2 or Form-1099 dataset to protect CCA's computer infrastructure from malware and viruses. Submittals containing any executable with the submitted W-2 or Form-1099 dataset will be immediately rejected for non-compliance without any further processing.

## **Submittal Workflow**

1. Enter the web address <https://ccatax.gov.dropsecure.com/send/employer-submittal> into your browser or click the link in this document. This will bring up the CCA portal web page to submit your W-2 or Form-1099 dataset:

The screenshot shows a web browser window with the address bar displaying [ccatax.gov.dropsecure.com/send/employer-submittal-2022](https://ccatax.gov.dropsecure.com/send/employer-submittal-2022). The page has a blue header with the DropSecure logo and tagline "Encrypt. Protect. Prevent.". The main content area is titled "Send files to CCA Tax Submittal (Central Collection Agency)" and includes the text "Upload files with real-time military grade encryption." Below this is a form with a red asterisk and the label "Your Email" above a text input field. Underneath is a "Message" section with a rich text editor containing a "Normal" dropdown and various formatting icons (bold, italic, underline, link, list, indent, link, unlink). Below the message editor is a "Delete After" section with a dropdown menu currently set to "Never". At the bottom left of the form is a blue button labeled "Encrypt & Send" with a lock icon. On the right side of the form is a large dashed rectangular box containing a cloud upload icon and the text "Click or drag file to this area to upload" and "Drop up to 20 files (Upto 10 GB)". The footer of the page says "Powered by DropSecure".

2. Enter your email address in the “Your Email” text box of the web form. This email address should be the direct contact person whom CCA will be in contact with during the submittal process.

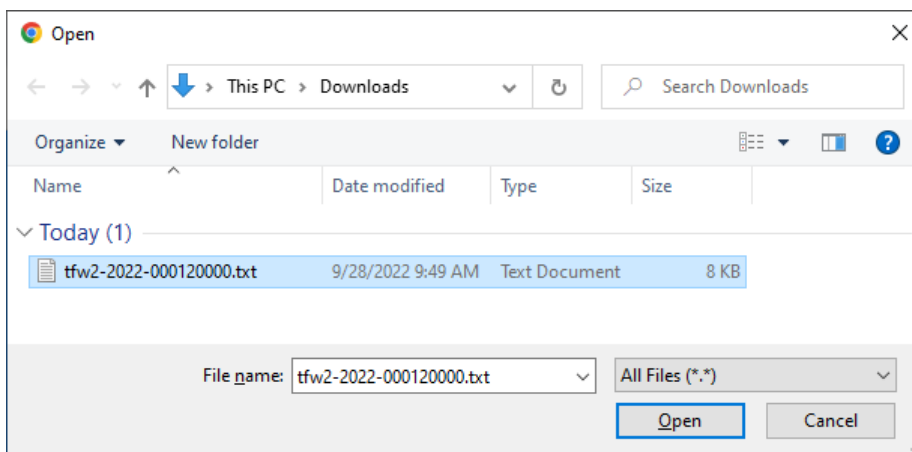


CCA SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 TAX INFORMATION  
Submittal Procedures

3. Click on the toolbar 123 list item icon in “Message” text area of the web form, then enter the following information on each line item specified below:
  1. On this line item enter the submitter’s organization’s FEIN without hyphens, followed by a space character, followed by the submitter’s organization’s name, e.g.,  
000120000 ACME ROCKET POWERED PRODUCTS INC
  2. On this line item enter the submitter’s phone number as only digits specifying the area code (3 digits), exchange (3 digits) and number (4 digits). **DO NOT** use spaces or punctuation when specifying the phone number. The phone number should be followed by a space character, followed by the submitter’s name, e.g.,  
9739990000 MARVIN ACME
  3. On this line item enter the tax year for the data being submitted, followed by a space character, followed by the word TAX or TEST depending upon whether the data is an annual tax or test submittal, followed by a space, followed by the word SUBMITTAL or RESUBMITTAL depending upon whether this is the first submittal or a subsequent submittal, e.g.,  
2023 TAX SUBMITTAL  
2023 TAX RESUBMITTAL  
2023 TEST SUBMITTAL
  4. On this line item enter any special situations that need to be conveyed for the submittal to be processed. This line item is optional and only used when directed by the person listed in the [Submittal Assistance](#) section.

In prior tax years, CCA required employers or their agents to complete and send in the CCA Transmittal Form to acquire structured information about the submittal, such as who was making the submittal, their contact information and how to process it. CCA now requires the above information in the DropSecure cloud service “Message” text area. The above structured information must be provided exactly as specified above, on three or four numbered lines, in the appropriate order, otherwise the submittal will be immediately rejected.

4. Click in the upload area of the web form which will bring up the Open dialog box, navigate to the W-2 or Form-1099 dataset to upload and select it, then click the “Open” button to add it to the upload area.



CCA SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 TAX INFORMATION  
Submittal Procedures

5. Before submitting the web form it should look similar to:

The screenshot shows a web browser window with the URL `ccatax.gov.dropsecure.com/send/employer-submittal-2022`. The page has a blue header with the DropSecure logo and tagline "Encrypt. Protect. Prevent.". The main content area is titled "Send files to CCA Tax Submittal (Central Collection Agency)" and includes the instruction "Upload files with real-time military grade encryption.".

On the left side, there is a form with the following fields:

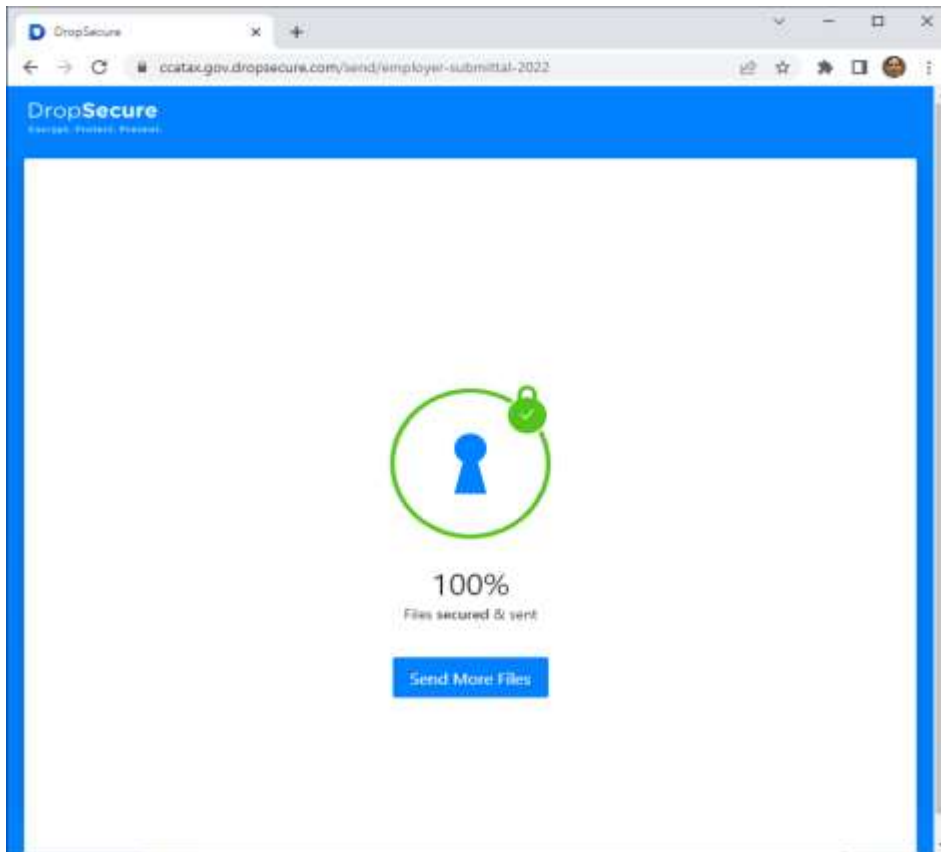
- A required email field labeled "\* Your Email" containing the text `cca.ahoughton@outlook.com`.
- A "Message" section with a rich text editor. The editor shows a list of three items:
  1. 000120000 ACME ROCKET POWERED PRODUCTS INC
  2. 9739990000 MARVIN ACME
  3. 2022 TEST SUBMITTAL
- A "Delete After" dropdown menu set to "Never".
- A blue button labeled "Encrypt & Send" with a lock icon.

On the right side, there is a dashed box representing the file upload area. It contains a file named `tfw2-2022-000120000.txt` with a size of 7.03 KB. Below the file list, there is a cloud upload icon and the text: "Click or drag file to this area to upload. You can add 19 more files (10 GB of 10 GB left)".

The footer of the page states "Powered by DropSecure" with the DropSecure logo.

CCA SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 TAX INFORMATION  
Submittal Procedures

6. Click the “Encrypt & Send” button on the web form to send the submittal to CCA. When the data has been uploaded you should see the following web page in your browser:



7. Your submittal has been sent to CCA and you can close your browser.

CCA SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 TAX INFORMATION  
Submittal Procedures

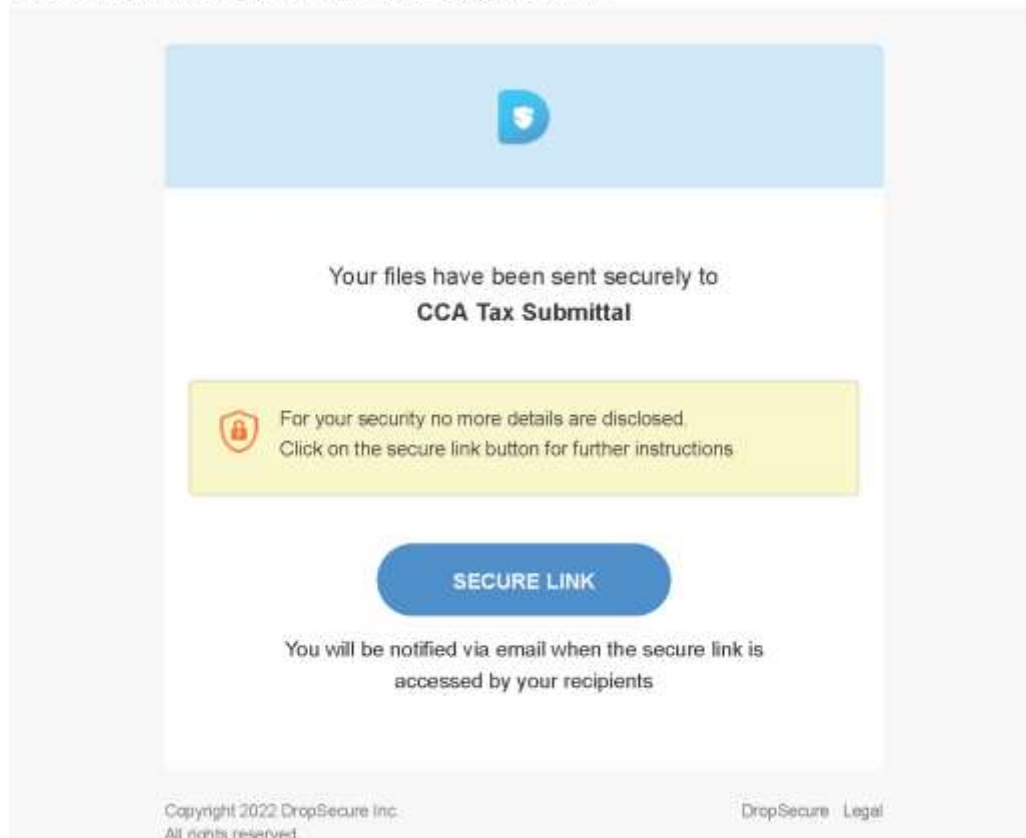
8. When you send a submittal to the DropSecure cloud service, the service will send you an email message indicating that the files were sent. You should receive an email message similar to the following message:

Your files are sent securely [SEP 28 11:58:46 EDT]

DropSecure <noreply@dropsecure.com>

Wed 9/28/2022 11:59 AM

To: cca.ahoughton@outlook.com <cca.ahoughton@outlook.com>



When you receive this email message, it only indicates that your data has been successfully upload to the DropSecure cloud service, thus allowing CCA to download your data for processing. It does not imply that your submittal was accepted or rejected.

CCA SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 TAX INFORMATION  
Submittal Procedures

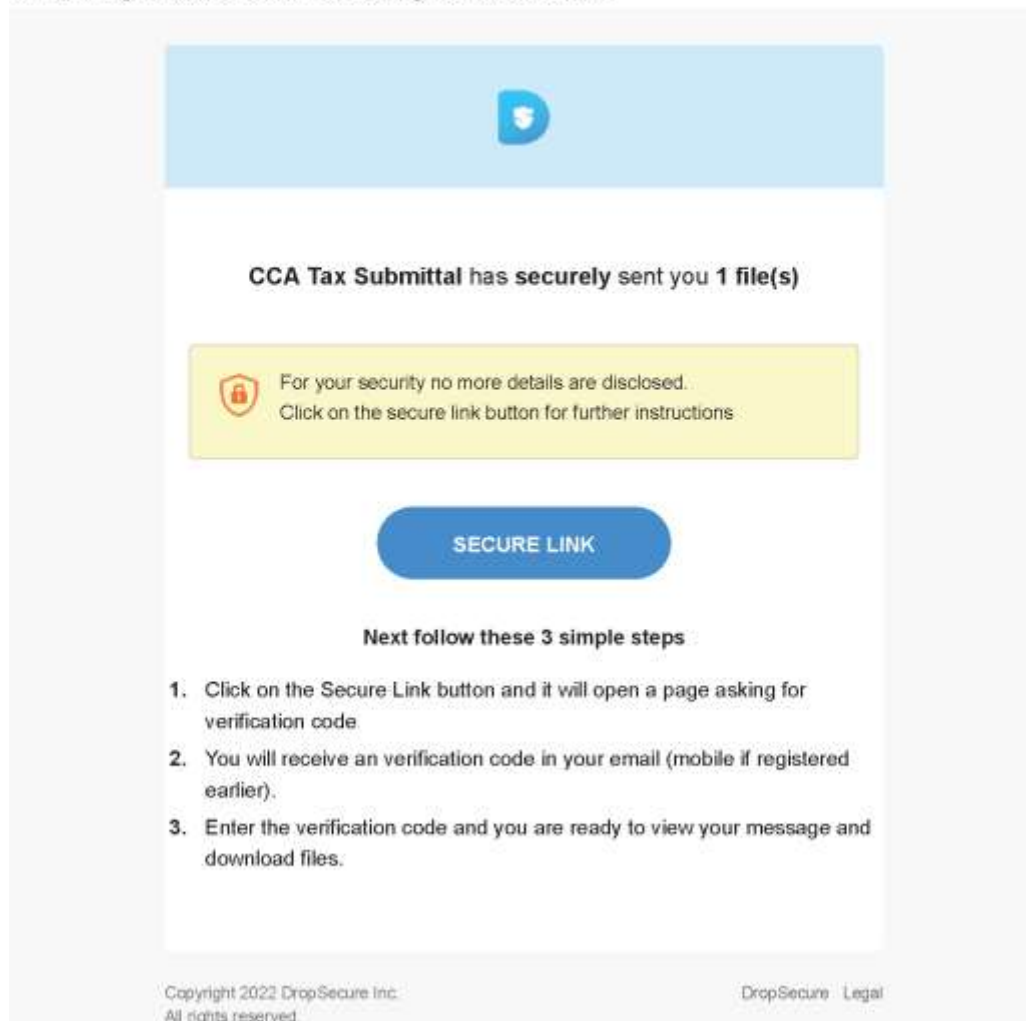
9. After CCA processes your submittal, the DropSecure cloud service may send you an email message indicating that you have been sent a file. The file sent is the conformance report for your submittal along with a message indicating that your submittal was processed and whether it was accepted as compliant, accepted with issues that must be corrected for next tax year or rejected. You will need to address the conformance report internally with your staff or with your vendors to become compliant with the CCA specifications. The email message sent should be similar to the following:

CCA Tax Submittal from Central Collection Agency has shared some documents with you [SEP 28 13:22:35 EDT]

DropSecure <noreply@dropsecure.com>

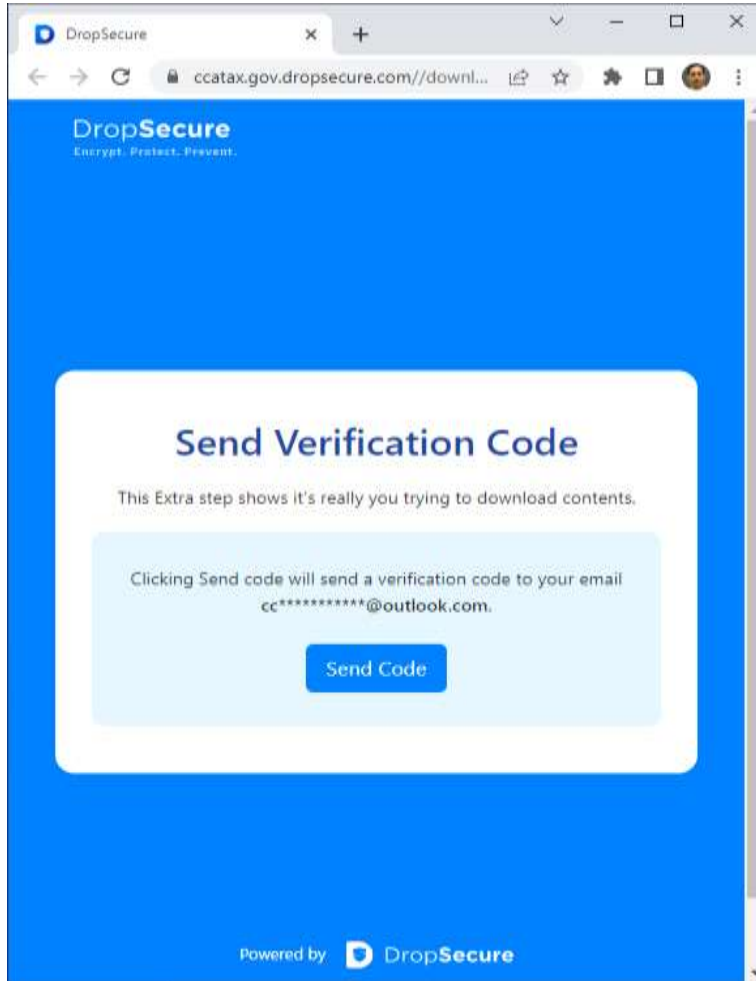
Wed 9/28/2022 1:22 PM

To: cca.ahoughton@outlook.com <cca.ahoughton@outlook.com>



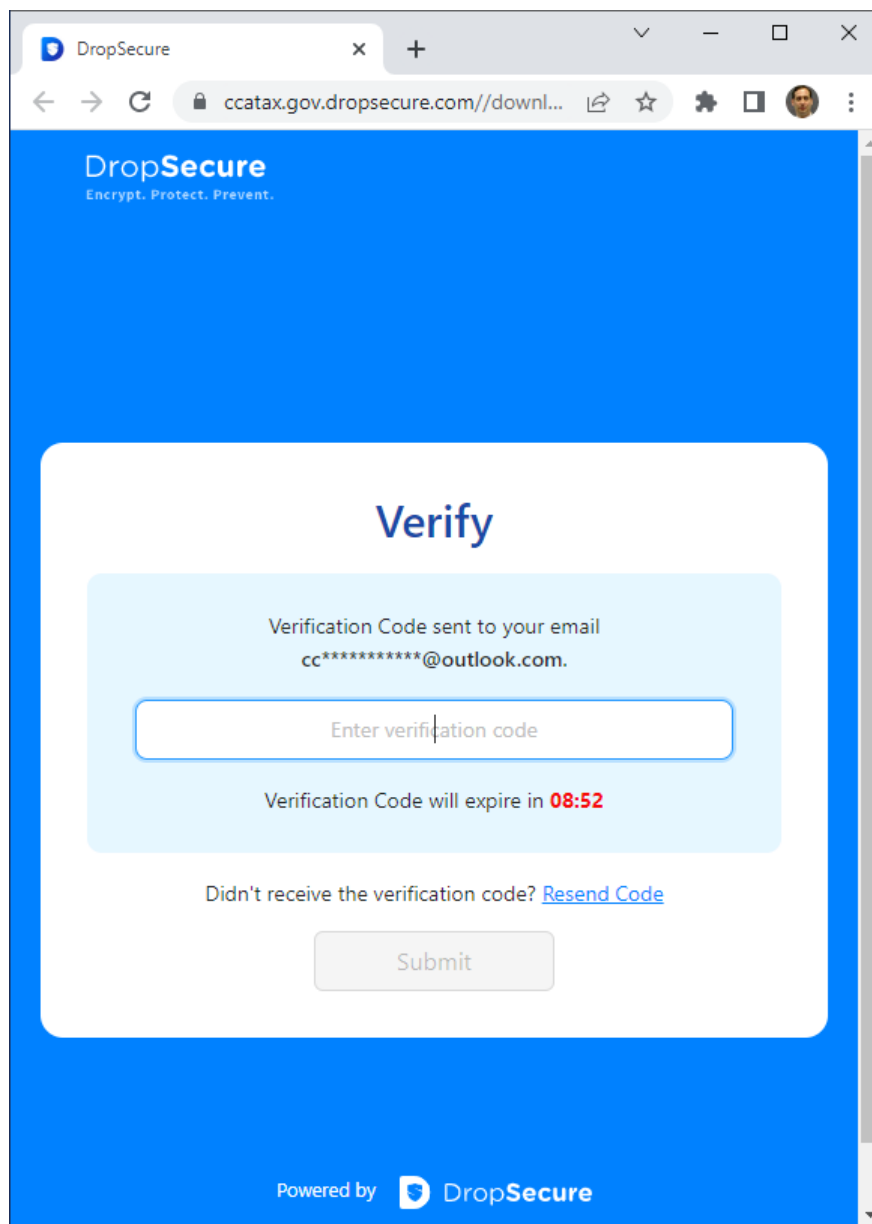
CCA SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 TAX INFORMATION  
Submittal Procedures

1. Click on the “Secure Link” Button in the prior step and this is the first time you are download from the DropSecure service, then you will receive the following web page, otherwise continue with the next step. Click on the “Send Code” button to send a verification code to your email address:



CCA SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 TAX INFORMATION  
Submittal Procedures

2. Enter the verification code in the email message that the DropSecure cloud service sent and click the “Submit” button:



The screenshot shows a web browser window with the DropSecure logo and tagline "Encrypt. Protect. Prevent." at the top. The main heading is "Verify". Below it, a message states "Verification Code sent to your email cc\*\*\*\*\*@outlook.com." followed by a text input field with the placeholder "Enter verification code". A timer indicates "Verification Code will expire in 08:52". A link "Didn't receive the verification code? Resend Code" is provided. A "Submit" button is at the bottom. The footer says "Powered by DropSecure".

DropSecure  
Encrypt. Protect. Prevent.

## Verify

Verification Code sent to your email  
cc\*\*\*\*\*@outlook.com.

Verification Code will expire in **08:52**

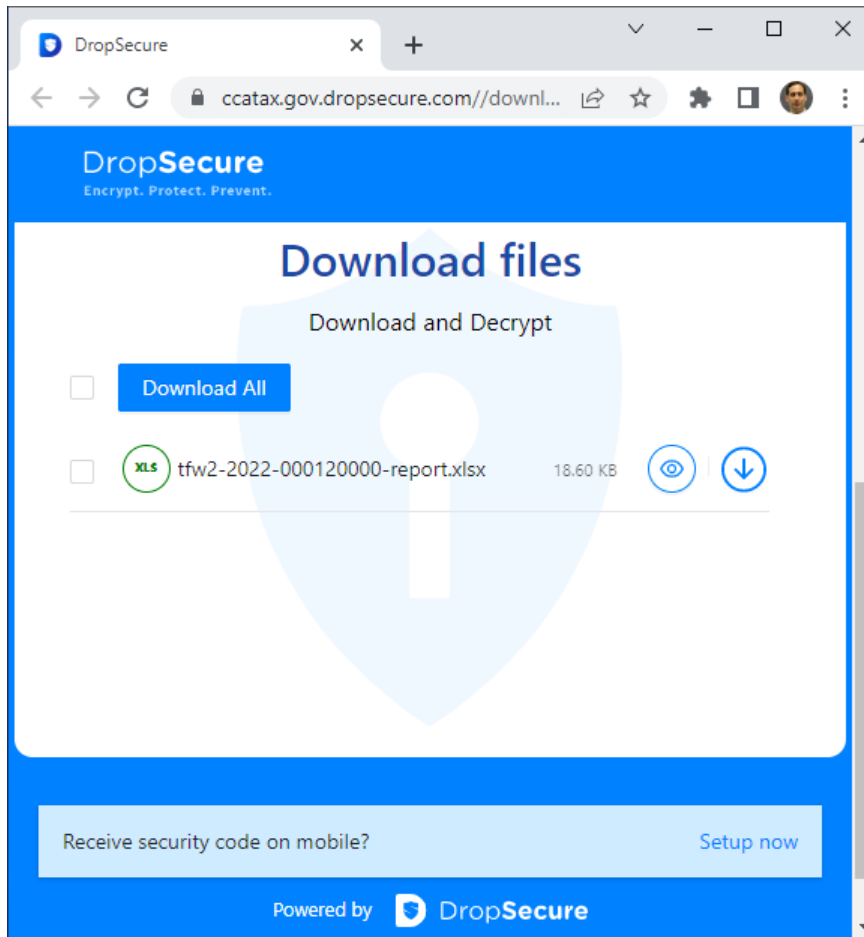
Didn't receive the verification code? [Resend Code](#)

Submit

Powered by DropSecure

CCA SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 TAX INFORMATION  
Submittal Procedures

10. Scroll down, when necessary, and click the “Download All” button to download your conformance report:





## **Submittal Rejection**

CCA will attempt to process submitted W-2 or Form-1099 datasets. However, when the dataset does not conform to the [CCA Data Format specification](#)<sup>1</sup> the submittal will be rejected. The submitter will be sent a message indicating the submittal was rejected along with a conformance report detailing the issues that were found with the submittal. See the [Submittal Conformance Report](#) section of these procedures to understand the conformance report.

The employer is responsible for correcting any issues reported for a rejected submittal within 30 days from the date the submittal is rejected and sending the corrected W-2 or Form-1099 dataset using these procedures. CCA acknowledges that employers or their agents may need to work with their vendors to correct reported issues and CCA will work with the employer, agents or vendors to insure a successful re-submittal however, CCA is not authorized to change the employer's W-2 or Form-1099 dataset that has been submitted to CCA.

## **Submitting Corrections**

Submitting corrections could be the result of:

1. the submittal being rejected and the employer or agent needs to resubmit the tax information with corrections outlined in their conformance report.
2. the submittal was previously accepted as compliant or accepted with compliance issues and the employer or agent discovers that all or most of their tax information need corrections.
3. the submittal was previously accepted as compliant or accepted with compliance issues and the employer or agent discovers that a select group of employers or employees need corrections.
4. the submittal was previously accepted as compliant or accepted with compliance issues and the employer or agent discovers that their prior submittal was incomplete or missing a select group of employers or employees.

Regardless of the submittal correction situation above, they are handled by CCA in the same manner. CCA uses a last filed strategy to determine taxpayer information. When submitting corrections, the employer or agent should indicate that the tax information is being resubmitted, e.g., use the following on line 3 of the DropSecure message box, see the [Submittal Workflow](#) section, step 3:

### **2023 TAX RESUBMITTAL**

For any corrections that add taxpayers or change a taxpayers wages or withholding you may also need to resubmit the W-3 Annual Reconciliation form along with a letter explaining the changes. The W-3 Annual Reconciliation form should be sent to the address listed on that form and not through the DropSecure service.

### **Submitting Test Datasets**

CCA allows employers or their agents to submit W-2 or Form-1099 test datasets for conformance validation in the upcoming tax year. Employers or their agents must submit their W-2 or Form-1099 test datasets for Tax Year 2023 during the month of December 2023 and indicate that the data is an annual test dataset. CCA will validate the data for conformance against the [CCA Data Format specification](#)<sup>1</sup> for Tax Year 2023 and send a conformance report to the submitter.

Should an employer or their agent have a pressing need to submit a test dataset prior to or after December 2023, please contact the person listed in the [Submittal Assistance](#) section in these procedures to determine when or whether the test dataset submission can be scheduled with existing tax year activities.

### **Submittal Conformance Report**

CCA generates a conformance report for each submittal whether it is accepted or rejected. The conformance report is an Excel document that details each record or field of a record where a conformance issue was found when processing a W-2 or Form-1099 dataset against the following specifications:

- [CCA Data Format specification](#)<sup>1</sup> for Tax Year 2023.
- [IRS EFW2 specification](#)<sup>3</sup> for Tax Year 2023.
- [State of Ohio Department of Taxation W-2 Upload \(EFW2\) specification](#)<sup>4</sup> for Tax Year 2023.
- [IRS Publication 1220 specification](#)<sup>5</sup> for Tax Year 2023.
- [USPS Publication 28 Postal Addressing Standards](#)<sup>6</sup>.

CCA cannot determine whether the issues in the conformance report reside with the employer's agent, vendor or how the data was entered into an employer's agent or vendor payroll system. What CCA can determine is whether the information in the W-2 or Form-1099 dataset conforms to the requirements of the above inter-related specifications. Employers or their agents are responsible for filing accurate and compliant data meeting the requirements of those specifications.

### **Conformance Report Field Definitions**

<b>Column Letter</b>	<b>Column Name</b>	<b>Column Description</b>
A	Tax Year	The tax year that was processed.
B	Document	The name of the document that was processed. This may not be the same name that was used by the submitter.
C	Line Number	The line number in the submitted dataset.
D	Record Type	<p>The type of record that was found on the line in the submitted dataset.</p> <ul style="list-style-type: none"> <li>W-2 datasets have the record types: RA, RE, RW, RO, RS, RT, RU, RV, RF, which are found in the <a href="#">IRS EFW2 specification</a><sup>3</sup>.</li> <li>Form-1099 datasets have the record types: T, A, B, C, K, F, which are found in the <a href="#">IRS Publication 1220 specification</a><sup>5</sup>.</li> </ul>
E	Field Name	<p>The name of the field that CCA has assigned. The name often corresponds to the name found in either the <a href="#">IRS EFW2 specification</a><sup>3</sup> or the <a href="#">IRS Publication 1220 specification</a><sup>5</sup> but may differ where:</p> <ul style="list-style-type: none"> <li>a more concise field name was used than was found in the specification.</li> <li>a distinctive field name was used due to the same field name used within or across the record types found in the specification.</li> <li>a collocation field name was used to bring together fields with slightly different wording that were used within or across record types found in the specification.</li> <li>a variant field name was used from an inter-related specification, e.g., the <a href="#">IRS EFW2 specification</a><sup>3</sup> defers certain fields to the States and the <a href="#">State of Ohio Department of Taxation W-2 Upload (EFW2) specification</a><sup>4</sup> used a different field name.</li> </ul> <p>The <a href="#">CCA Data Format Field Dictionary</a><sup>2</sup> has a concordance between the specification field name and the name used in this column.</p>
F	Field Begin	The starting position of the field in the record type. Position numbering starts counting at 1. This is the same position as found in either the <a href="#">IRS EFW2 specification</a> <sup>3</sup> or the <a href="#">IRS Publication 1220 specification</a> <sup>5</sup> .
G	Field End	The ending position of the field in the record type. Position numbering starts counting at 1. This is the same position as found in either the <a href="#">IRS EFW2 specification</a> <sup>3</sup> or the <a href="#">IRS Publication 1220 specification</a> <sup>5</sup> .
H	Field Length	The length of the field in the record type. This is the same length as found in either the <a href="#">IRS EFW2 specification</a> <sup>3</sup> or the <a href="#">IRS Publication 1220 specification</a> <sup>5</sup> .
I	Issue Sequence	An ordered number when more than one issue was found with the field of the record type. The numbers will be sequential, but not necessarily contiguous.

CCA SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 TAX INFORMATION  
Submittal Procedures

Column Letter	Column Name	Column Description
J	Issue Severity	<p>The severity of the issue that was found with the field of the record type. The list item number is the severity value found in the conformance report:</p> <ol style="list-style-type: none"> <li>1. Fatal, the document, record or field has a serious issue that needs correction.</li> <li>2. Error, the document, record or field has a serious issue that may result in issues with other records or fields.</li> <li>3. Warning, the document, record or field has an issue that may result in incorrect employer reporting.</li> <li>4. Deprecated, the content of the field requires updating to insure conformance.</li> <li>5. Verify, the content of the field needs employer verification to determine correctness of reporting.</li> <li>6. Info, general information about the document, record or field.</li> <li>7. Debug, information necessary for CCA diagnostics, usually not sent to employers or their agents.</li> <li>8. Trace, information necessary for CCA diagnostics, usually not sent to employers or the agents.</li> </ol>
K	Issue Source	A numerical identifier for the issue that was found in the field of the record type.
L	Publication Source	<p>The organization of the publication that contains the condition or constraint that was not satisfied. Publication sources are:</p> <ul style="list-style-type: none"> <li>• IRS: Internal Revenue Service</li> <li>• OH: Ohio Department of Taxation</li> <li>• CCA: Central Collection Agency</li> <li>• USPS: US Postal Service</li> </ul>
M	Publication Specification	<p>The publication produced by an organization that contains the condition or constraint that was not satisfied. Publication specifications are:</p> <ul style="list-style-type: none"> <li>• W-2: IRS, Ohio Department of Taxation or CCA</li> <li>• Form-1099: IRS, Ohio Department of Taxation or CCA</li> <li>• PUB-28: USPS Publication 28 Postal Addressing Standards</li> </ul>
N	Publication Section	The section of the publication that contains the condition or constraint that was not satisfied.
O	Publication Location	<p>The coded location within the section of the publication that contains the condition or constraint that was not satisfied. Codes are:</p> <ul style="list-style-type: none"> <li>• #-#: where #-# represents a field position within a table.</li> <li>• B#: where # is a bullet number within a section or table column.</li> <li>• C#: where # is a column number within a table of the section.</li> <li>• H#: where # is a heading number or identifier within a section.</li> <li>• P#: where # is a paragraph number within a section or table column.</li> </ul>

Column Letter	Column Name	Column Description
		<ul style="list-style-type: none"> <li>• Q#: where # is a question number within a section or table column.</li> <li>• T#: where # is a table number within a section.</li> </ul> <p>Numbers start at counting at 1. Codes may be cumulative to describe a location within a section of a publication. For example:</p> <ul style="list-style-type: none"> <li>• Q5 B2: represents the 2<sup>nd</sup> bullet of the 5<sup>th</sup> question in the publication section.</li> <li>• T1 3-11 C4 B2: represents the 2<sup>nd</sup> bullet of the 3<sup>rd</sup> column in table 1 for the field with positions 3-11 in the publication section.</li> </ul>
P	Issue Found	A verbose description of the issue found in regard to the condition or constraint that was not satisfied.
Q	Possible Remedy	A possible remedy that may correct the issue found.
R	Action Taken	A place for the employer to record what action was taken to resolve the issue found in the field of the record type.
S	Field Content	Contains the data found in the field of the record type which did not satisfy the condition or constraint found in the publication. This column is sanitized and will not contain taxpayer identification numbers.
T	Field Context	Contains the best guess at what a correction should look like. The employer, agent or vendor will need to evaluate this best guess in the context of the issue found. Since a single field in a record type can have multiple issues, only the last issue for a field in a record type contains the final guess at what the correction should look like.

### **Conformance Report Resolution**

The conformance report should help the employer, agent or vendor track down issues with the software that generated the W-2 or Form-1099 dataset. The following are some strategies for using the conformance report to help in resolving issues.

1. Correct related issues for a field within a record type. Using this strategy, you would filter on Column D (Record Type), and then filter on Column E (Field Name). This will allow you to see all the lines in the submitted dataset for that record type and field. This strategy works well when each record type may be assigned to a different person for resolution.
2. Correct related issues for a field across record types. Using this strategy, you would filter on Column E (Field Name). This will allow you to see all lines in the submitted dataset for all record types that have the same field name. This strategy works well for fields with the same name in different record types that have the same content, e.g., Social Security Number, Employee First Name, Employee Middle Name or Initial, Employee Last Name, Employee Name Suffix, Delivery Location (Employee), Delivery Address (Employee), City (Employee), State Abbreviation (Employee), etc.

3. Correct related issues across record types. Using this strategy, you would filter on Column P (Issue Found). This will allow you to see all lines in the submitted datasets for all record types and all fields that have the same issue. Generally, these issues are related to fields that should contain similar content or have the same constraints, e.g., an alignment constraint, a padding constraint, etc. The issue “Expecting field to have a specific value from a code list.” occurs for any field where the value of the field is limited by the requirements of the specification. For example, this issue could occur in the Tax Year field, Agent Indicator Code field, Terminating Business Indicator field, Kind of Employer field, CCA City Code field, State Abbreviation field, Country Code field, Tax Type Code field, etc.

Many times filtering on the Columns in these strategies will reveal patterns that can help track down defects in the software that produced the W-2 or Form-1099 dataset. When you receive your conformance report, filter the report in different ways to see whether you can spot any patterns. Sometimes a simple software change can affect multiple fields and clear up a number of issues in your conformance report. For example, each line of the W-2 or Form-1099 dataset must be terminated by a Carriage Return (CR) character followed by a Line Feed (LF) character per the IRS specification. If the software that produced the W-2 or Form-1099 dataset used a UNIX, Linux or Mac line terminator instead of the line terminator specified in the IRS specification, you would receive a conformance issue for every line in the dataset. Correcting the software to generate the correct line terminator could remove hundreds or thousands of issues in your conformance report.

## **Submittal FAQ**

### *What do I name my file?*

- Your dataset is processed by several CCA systems that have differing file naming conventions. To avoid delays in processing your dataset you should follow these guidelines:
  - Your dataset name should contain only alphabetic characters, numeric characters, the minus (dash/hyphen) character, the plus character or the underscore character.
  - Your dataset name should be less than 32 characters in length, excluding the “.txt” file extension.
  - Your dataset name should have a “.txt” file extension.
- CCA recommends using one of the following formats for the name of your dataset which will aid in the tracking and processing of your dataset across our systems:

**{format}-{tax-year}-{fein}.{extension}**

**{format}-{tax-year}-{fein}-{identifier}.{extension}**

- Where each {...} parameter is separated with a minus (dash/hyphen) character and the dataset name has a “.txt” file {extension}.
- Where the {format} parameter is the string:
  - “efw2” for a W-2 tax submittal that will be processed.

CCA SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 TAX INFORMATION  
Submittal Procedures

- “tfw2” for a W-2 test submittal that will only be verified for conformance.
- “efl099” for a Form-1099 tax submittal that will be processed.
- “tf1099” for a Form-1099 test submittal that will only be verified for conformance.
- Where the {tax-year} parameter is the tax year that is being filed.
- Where the {fein} parameter is the submitter’s federal identification number and should contain only numeric characters.
- Optionally, an employer or their agent may use the second format, when applicable, and specify a unique identifier given by the {identifier} parameter.
  - The unique identifier must not contain a minus (dash/hyphen) character.
  - The same unique identifier must be used when resubmitting the dataset for a rejected submittal.
  - CCA does not recommend using the date of creation, date of submittal or a hash of the dataset, due to the prior bullet’s uniqueness requirement.
- Examples:  
efw2-2023-123456789.txt  
efw2-2023-123456789-1.txt  
efl099-2023-123456789.txt  
efl099-2023-123456789-1.txt

*What if my company has multiple locations or payroll systems using the same EIN?*

- When you are an agent for one or more employers, you are required to submit a single conformant W-2 or Form-1099 dataset to CCA that has all the employers you represent.
- When you are an employer that has multiple locations or subsidiaries, or represent multiple independent organizations you are required to submit a single conformant W-2 or Form-1099 dataset to CCA with all locations, subsidiaries or independent organizations you represent, unless your locations, subsidiaries or independent organizations have separate payroll systems and you are reporting directly from them, then you are required to submit all the W-2 or Form-1099 datasets together. When it is permissible to submit multiple W-2 or Form-1099 datasets, use the optional {**identifier**} parameter to provide a unique file name for each of your locations, subsidiaries or independent organizations (see question [What do I name my file?](#)).

*Are there any restrictions concerning the number of records for a W-2 dataset?*

- If your organization files on behalf of multiple employers, include no more than 1 million RW (Employee) records or 50,000 RE (Employer) records per submission.

CCA SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 TAX INFORMATION  
Submittal Procedures

- CCA has not received a dataset that exceeds the above guidelines however, when your dataset exceeds these guidelines contact CCA before sending your submittal. See [Assistance Conformance](#) of this specification for whom to contact.

*Are there any restrictions concerning the number of records for a Form-1099 dataset?*

- If your organization files on behalf of multiple employers, include no more than 1 million B (Payee) records or 50,000 A (Payer) records per submission.
- CCA has not received a dataset that exceeds the above guidelines however, when your dataset exceeds these guidelines contact CCA before sending your submittal. See [Assistance Conformance](#) of this specification for whom to contact.

### **Submittal Assistance**

Direct specific questions about these procedures to the person listed below. E-mail is preferred for a quicker response, especially during the time when submittals are being processed.

ANDREW HOUGHTON  
INFORMATION SYSTEMS DEPARTMENT  
CENTRAL COLLECTION AGENCY  
205 W SAINT CLAIR AVE  
CLEVELAND, OH 44113-1503

Email:     ahoughton@clevelandohio.gov (preferred)  
Phone:     1-216-664-2070 (EST)



## Document History

- |            |  |
|------------|--|
| 2023-11-21 | <ol style="list-style-type: none"><li>1. Content based on CCA Submittal Procedures for tax year 2022.</li><li>2. Updated hyperlinks to tax year 2023 documents.</li><li>3. Added section on how submittal corrections are handled.</li><li>4. Minor wordsmithing, formatting and organization changes.</li></ol>   |
| 2022-11-29 | <ol style="list-style-type: none"><li>1. Content based on CCA Submittal Procedures for tax year 2021.</li><li>2. Updated hyperlinks to tax year 2022 documents.</li><li>3. Removed media submittal requirements and guidance on packaging media.</li><li>4. Updated conditions for filing W-2 and Form-1099 tax information and which conditions are required to send a conformant tax dataset vs. copies of Federal paper forms.</li><li>5. Added employer requested guidance on reporting requirements for W-2 and Form-1099 tax information.</li><li>6. Added requirements to use secure cloud service submittal.</li><li>7. Minor wordsmithing, formatting and organization changes.</li></ol> |
| 2021-11-02 | <ol style="list-style-type: none"><li>1. Content based on CCA Submittal Procedures for tax year 2020.</li><li>2. Updated hyperlinks to tax year 2021 documents.</li><li>3. Updated the requirements for filing on media to be identical to the Ohio Department of Taxation's requirements for uploading data.</li><li>4. Minor wordsmithing.</li></ol>   |
| 2020-12-14 | <ol style="list-style-type: none"><li>1. Corrected errata that adjusted the submittal date to the last day in February 2021.</li></ol>   |
| 2020-11-02 | <ol style="list-style-type: none"><li>1. Final document, initial revision.</li></ol>   |
| 2020-06-10 | <ol style="list-style-type: none"><li>1. Content based on CCA Magnetic Media specification for tax year 2019.</li></ol>  |

## Document Notations

---

<sup>1</sup> The CCA Data Format Specification for tax year 2023 can be found at the link:  
<http://ccatax.ci.cleveland.oh.us/forms/dataformat2023.pdf>

<sup>2</sup> The CCA Data Format Field Dictionary for tax year 2023 can be found at the link:  
<http://ccatax.ci.cleveland.oh.us/forms/fielddict2023.pdf>

<sup>3</sup> The IRS EFW2 specification for tax year 2023 can be found at the link:  
<https://www.ssa.gov/employer/efw/23efw2.pdf>

<sup>4</sup> The State of Ohio Department of Taxation specification for tax year 2023 can be found at the link:  
[https://tax.ohio.gov/static/employer\\_withholding/2023\\_w2\\_specs.pdf](https://tax.ohio.gov/static/employer_withholding/2023_w2_specs.pdf)

<sup>5</sup> The IRS Publication 1220 specification for tax year 2023 can be found at the link:  
<https://www.irs.gov/pub/irs-pdf/p1220.pdf>

<sup>6</sup> The USPS Publication 28 Postal Addressing Standard can be found at the link:  
<https://pe.usps.com/cpim/ftp/pubs/pub28/pub28.pdf>