

Article 8:01 of the CCA Rules and Regulations Withholding COLLECTIONS AT SOURCE.

Collection At Source: Any person who, acting as a promoter, booking agent or employer, engages the services of, or arranges the appearance of any entertainer, entertainment act, sports event, band, orchestra, rock group theatrical performance in the municipality and who makes any payment arising from said appearance shall be deemed to be an employer and shall, for purposes of the collection of the income tax, be required to withhold, report and pay over to the Tax Administrator the tax at the rate provided in the municipalities Income Tax Ordinance, on the gross amount so paid on completion of the engagement, said reports to be on forms provided by the Tax Administrator. Any person who rents facilities to any entertainer, entertainment act, sport event, promotional booth, special event, band, orchestra, rock group, theatrical performance for use in performing services in a municipality, and who makes any payment arising from said use of facilities shall be deemed to be an employer and shall for purposes of the collection of the income tax, be required to withhold, report and pay over to the Tax Administrator the tax at the rate provided in the municipalities Income Tax Ordinance based on the gross amount so paid on completion of engagement, said reports to be on forms provided by the Tax Administrator.

LINE 1: Promoter's Name.

LINE 2: Promoter's Federal Identification Number.

LINE 3: Promoter's Address.

LINE 4: Promoter's Phone Number.

LINE 5: Contact Name and Title for Entertainer, Act, etc.

LINE 6: Contact Phone Number.

LINE 7: Act Name.

LINE 8: Location of Engagement and Date of Event.

LINE 9: **List persons or groups from which tax was withheld including contractors that provide lighting and sound or other services for the engagement. Please attach list if more space is needed.**

LINE 10: Enter gross receipts from engagement before any deductions.

LINE 11: (a) Enter total amount paid as shown on line 9 (if applicable).

(b) Itemize other expenses.

(c) Total amounts entered by a, b, and c. Enter total.

LINE 12: Deduct Total of Line 11 from Line 10; Enter Taxable Income.

LINE 13: Multiply Taxable Income by Tax Rate and enter Tax Due.

LINE 14: Add Tax Withheld shown on Line 9 and Tax Due on Line 13 and **Pay This Amount.**

**Remit payment to the:
Central Collection Agency
Attn: Michael Smith
205 W St Clair Ave
Cleveland, OH 44113
Phone: (216) 664-6080**

Ordinances of other municipalities served by the Central Collection Agency relating to entertainment, promotional and special events are available upon request from the Central Collection Agency (216) 664-2070.