



DIVISION OF TAXATION

SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 DATASETS

The Employer:

Enclosed is the Central Collection Agency (CCA)'s procedure for the submittal of W-2 and Form-1099 datasets in tax year 2021. This document is aimed at employers or their agents who are submitting W-2 and Form-1099 datasets to CCA.

Please read these instructions carefully. Employers who are required to electronically file W-2 and Form-1099 datasets may be subject to monetary penalties for failure to comply with these procedures. Employers submitting W-2 or Form-1099 datasets to CCA that **do not comply** with these procedures **will have their submittal rejected** which may **result in non-compliance** with tax regulations.

These CCA Submittal Procedures assume that employers or their agents are already familiar with the following specifications and forms:

- [CCA Data Format specification](#)¹ for Tax Year 2021.
- [CCA Data Format Field Dictionary](#)² for Tax Year 2021.
- [CCA Data Encryption Procedures](#)³ for Tax Year 2021.
- [CCA Transmittal Form](#)⁴ for Tax Year 2021.

Beginning with tax year 2016, **pursuant to Section 718.03(H) of the Ohio Revised Code**, when an employer reports local CCA W-2 information for an employee, then the employer **is required to report all** of the employee's local W-2 information **regardless of whether** the city's municipal income tax is administered by CCA or not, **and includes** reporting W-2 information for cities **within Ohio and outside Ohio**.

- For example, an employee is a repair person and they worked in Hamilton Ohio, Millville Ohio, and Mount Carmel Indiana. The employer is required to report this employee's W-2 tax information for Hamilton 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.
- Note, in order to properly administer municipal taxes many Ohio municipalities give tax credits for other Ohio municipalities. In addition, some Ohio municipalities near the border of neighboring States give tax credits for municipalities in those neighboring States. Reporting the entire employee's local W-2 information is critical in determining whether an employee owes additional municipal taxes or is due a refund.

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Filing and Policy Information

Any employer who filed withholding forms with CCA is required to file a W-3 annual reconciliation form, W-2 information and Form-1099 information to CCA by the established deadline, see section [Deadline for Filing W-2 and Form-1099 Media](#).

The W-2 information will be used primarily to reconcile the tax amounts submitted to CCA during the tax year against the tax amounts shown on the submitted W-2 forms or dataset, and to verify employer withholding refund and credit requests. The W-2 information submitted 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 Form-1099 information will be used to check that the individuals or businesses issued a Form-1099 have paid CCA appropriate taxes that are due. The Form-1099 information submitted may also be used to generate billings on unpaid taxes.

Differences between the tax amounts from the W-2's and the W-3 annual reconciliation form, or any special circumstances that CCA should be made aware of, should be documented and explained at the time of filing.

Deadline for Filing W-2 and Form-1099 Media

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

- The completed W-3 Annual Reconciliation Form which will be sent to the employer in late December 2021 or early January 2022.
- The completed [CCA Transmittal Form](#)⁴ including a **direct** contact person, their phone number and their e-mail address so CCA can contact them on the status of the submittal and to send a conformance report.
 - 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.
 - CCA **requires** a **direct** contact person in the organization and their contact information on the [CCA Transmittal Form](#)⁴.
 - CCA **does not recommend** using the general phone number for the organization since:
 1. The general phone number is used for the organization's customers or employees and CCA is neither, which causes issues when trying to contact the appropriate person in the organization.
 2. The general phone number may use an automated response system that is geared for the organization's customers or employees and it becomes challenging to work through the voice prompts of the automated response system to either talk with a human or contact the appropriate person in the organization.
 - CCA **does not recommend** using a group e-mail address since:
 1. The e-mail may go unanswered causing a delay in responding or processing the submittal.

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2. Multiple people from the organization may be contacting CCA who are not coordinating their efforts causing confusion on either side of the communication exchange in resolving the issues with the submittal.
- The approved media containing the conforming W-2 or Form-1099 dataset.
 - See the [CCA Data Format specification](#)¹ and the [CCA Data Format Field Dictionary](#)² for conformance.

Submittals for Tax Year 2021 are **due before March 1, 2022** and should be sent to:

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

Conditions for Filing W-2 or Form-1099 Media

CCA **requires employers** who meet one of the following conditions to file W-2 or Form-1099 information on media:

1. Employers who are withholding CCA tax and are filing electronically with the IRS.
2. Employers who are withholding CCA tax and are using a payroll or accounting service.
3. Employers who are withholding CCA tax for 10 or more employees.

Employers **who meet one the above requirements** are required to file W-2 or Form-1099 information on media. Paper W-2 or Form-1099 information **will not be accepted**, unless permission to do so has been granted by the Tax Administrator. Paper W-2 or Form-1099 information that has not been accepted **will be shredded** and the account **will be considered delinquent** until the W-2 or Form-1099 information is received on media and is successfully processed.

Employers **who do not meet the above requirements** are **strongly encouraged** to file W-2 or Form-1099 information on media, especially when using a payroll system that generates W-2 or Form-1099 datasets. Submitting on media saves time, improves accuracy of reporting and the information is posted quicker which expedites refund requests by the employers and their employees. The State of Ohio requires all W-2 and Form-1099 information to be reported electronically and CCA is moving toward electronic only filing.

Employers whose media submittal is rejected **cannot submit paper** W-2 or Form-1099 information instead of re-submitting corrected media, unless permission to do so has been granted by the Tax Administrator. Paper W-2 or Form-1099 information that have not been accepted **will be shredded** and the account **will be considered delinquent** until the W-2 or Form-1099 information is received on media and is successfully processed.

Appeal to the Requirement for Filing W-2 or Form-1099 Media

Employers may request an exemption from the requirement to file W-2 or Form-1099 information on media.

Requests **must be received before December 1, 2021** and contain the reasons why the requirements cannot be met. Requests should 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 tax year 2021 **filing must include a copy** of the Tax Administrator response.

Policy on Returning W-2 or Form-1099 Media

CCA **will not return media** and will keep the media in accordance with public record policies until such time that those policies allow for the destruction of the media.

Submittal Information

Approved Media Formats and Media Content

CCA **will only accept** W-2 or Form-1099 datasets on approved media formats. The approved media formats for submittals in tax year 2021 are:

- CD-ROM disc with 700MB capacity.
- DVD-ROM disc with 4.7GB capacity.
- USB version 2.0, 3.0, 3.1, or 3.2 drives, **with a Type-A connector**⁵, and **formatted using** either the FAT32⁶ or exFAT⁷ file systems.

CCA **recommends** when recording CD-ROM or DVD-ROM media to:

- Use **recordable media**, e.g., CD-R or DVD-R, rather than rewritable media, e.g., CD-RW or DVD-RW, to insure the media has not been tampered with before it is processed by CCA.
- Record the media at the **slowest possible drive speed** to insure that the media is compatible with the widest possible drives reading the media.

CCA **recommends** when recording USB media to:

- Set the access control permissions **for the entire drive** to be read only, after writing the dataset, to insure the media has not been accidentally tampered with before it is processed by CCA.
- When the USB media has a physical hardware switch to prevent the drive from being written to, then also enable the write protection switch as additional insurance that the drive will not be accidentally written to.

CCA **will not accept** USB submitted media that **does not use** a Type-A connector⁵ or **is not formatted** using either the FAT32⁶ or exFAT⁷ file systems. Submittals not conforming to these requirements will be rejected for non-compliance.

CCA **will only process** W-2 or Form-1099 datasets that are **found in the root directory** of an approved media format. Documents, other than the W-2 or Form-1099 datasets, **must not be placed** in the root directory of an approved media format so CCA's processes know which documents to process. Documents in folders on the media will be ignored. Submittals not conforming to these requirements will be rejected for non-compliance.

CCA **will not accept** W-2 or Form-1099 datasets, on the submitted media, **that have been compressed**, e.g., 7ZIP, GZIP, RAR, TAR, ZIP, etc. Submittals not conforming to these requirements will be rejected for non-compliance.

CCA **will not accept** media that that uses Full Disc Encryption (FDE)⁸, e.g., Microsoft BitLocker, any encrypted USB drive, etc. Employers or their agents who have data security policies should instead use the [CCA Encryption Procedures](#)³. Submittals not conforming to these requirements will be rejected for non-compliance.

CCA **will not run** any executable found on the submitted media that was used to compress or encrypt a W-2 or Form-1099 datasets to protect CCA's computer infrastructure from malware and viruses. Submittals that contain any executable on the submitted media **will be immediately rejected** without further processing.

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CCA **will only accept** W-2 or Form-1099 datasets, on the submitted media, **that have been encrypted** using the [CCA Encryption Procedures](#)³ for Tax Year 2021. Submittals not conforming to these requirements will be rejected for non-compliance. Encryption of W-2 or Form-1099 datasets using the [CCA Encryption Procedures](#)³ is at the discretion of the employer or their agent, but is highly recommended.

Before submitting the media along with the **required** [CCA Transmittal Form](#)⁴, please insure that the media has been correctly recorded and the W-2 or Form-1099 datasets can be read. After recording the W-2 or Form-1099 dataset on the media, eject the media and open the media on a different computer than it was recorded on.

- Media drives, like any other electro-mechanical device, occasional fail and need to be replaced.
- Media drives can occasionally fail to successfully record the data or record the directory of their contents resulting in the media being unreadable.
- Open the W-2 or Form-1099 dataset with a text editor to insure that the actual dataset on the media is readable.

Submittal Process and Packaging

When the submittal is received by the CCA mailroom, it is logged and opened. The CCA mailroom will send the W-3 Annual Reconciliation Form to the Tax Auditing Department and it will send the media along with the [CCA Transmittal Form](#)⁴ to the Information Systems Department for processing. Due to these items being separated and sent to different departments, CCA **recommends** the use of a separate bubble mailer for the media and the **required** [CCA Transmittal Form](#)⁴ that is placed inside the submittal mailing envelope along with the W-3 Annual Reconciliation Form.

CCA **will only process** W-2 or Form-1099 datasets that include the **required** [CCA Transmittal Form](#)⁴. Submittals not conforming to these requirements will be rejected for non-compliance.

- Do not place a copy of the [CCA Transmittal Form](#)⁴ on the media. Should your media be damaged in transit, CCA will be unable to contact you about the status of your submittal.
- Print legibly on the [CCA Transmittal Form](#)⁴, someone has to read and transcribe the information for submittal processing. Forms that are not readable may result in delays or rejection of your submittal.

The **media that is sent is fragile** and can be **easily damaged by inappropriate handling**. CCA yearly receives media that is damaged or unreadable resulting in rejected submittals. CCA **recommends the following** to insure the submittal is appropriately packaged and protected from postal handling:

- Disc media, CD-ROM or DVD, **should not** be placed between two pieces of cardboard, wrapped in paper, placed in a hard plastic jewel case, or placed directly in the submittal mailing envelope.
 - The cardboard, paper and disc media **is not sufficient to withstand the pressure** placed on the submittal mailing envelope during postal handling resulting in the media being damaged.
 - The cardboard or paper **is abrasive to the media** causing scratches during postal handling resulting in the media becoming unreadable.
 - The hard plastic jewel case **can crack under the pressure** placed on the submittal mailing envelope during postal handling resulting in the media being scratched from sharp fragments which also **present a safety hazard** to those processing the submittal.

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- Disc media, CD-ROM or DVD, **should be placed** in a Mylar or paper media sleeve, a soft plastic media case, or a 6 by 6 inch disc media mailer that are specifically made to be non-abrasive to the media.
 - You **should write the submitter's** FEIN **directly on media** with a marker specifically made for that purpose.
 - You **should place a return address label** and **should write the submitter's** FEIN on the Mylar or paper media sleeve, the soft plastic media case, or the 6 by 6 inch disc media mailer to identify your media.
- USB media **should not** be taped to the **required** [CCA Transmittal Form](#)⁴ or placed directly in the submittal mailing envelope.
 - The submittal mailing envelope **is not sufficient** to stop the USB media from getting jammed in postal carrier letter sorting machinery.
 - The USB media is hard plastic with a metal connector and can **cause a tear** in the submittal mailing envelope and **fall out** of the packaging resulting in CCA receiving a submittal mailing envelope without the media.
- Unfortunately, there are **no USB media specific mailers** like there are for disc media. The following are some packaging suggestions to insure your USB media arrives undamaged and readable:
 - Place the USB media in a 6 by 6 inch disc media mailer and seal. Place an address label on the disc media mailer to identify whom it belongs to should the submittal mailing envelope be torn during postal handling.
 - Wrap the USB media in bubble wrap and tape so the USB media cannot fall out of the bubble wrap. Place an address label on the bubble wrap to identify whom it belongs to should the submittal mailing envelope be torn during postal handling.

Once the media has been package appropriately, see above, then that packaging **should be placed** in a bubble mailer **along with** the **required** [CCA Transmittal Form](#)⁴, then that package **should be placed** along with the W-3 Annual Reconciliation Form in the submittal mailing envelope.

Place a return address label on the bubble mailer, address to CCA and have the postal carrier mark “FRAGILE”, “ELECTRONIC MEDIA”, and “HAND PROCESS” on the submittal mailing envelope to insure proper package care and to avoid the package from being subject to postal carrier procedures that might damage or render the media unreadable.

Submittal Rejection

CCA **will attempt to process** all media received. However, when the media is missing, damaged, unreadable, or does not conform to the [CCA Data Format specification](#)¹ the submittal will be rejected and a message indicating the reason(s) will be sent to the submitter's e-mail address found on the [CCA Transmittal Form](#)⁴. The submitter's e-mail address **must be capable of receiving** attachments up to a total of 30MB in size and **is only used** for correspondence regarding the status of the submittal and to send a conformance report.

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It is **extremely important to include** the **required** [CCA Transmittal Form](#)⁴ along **with the media** since the Information Systems Department will not have any means to contact the submitter when the media is damaged or unreadable and may result in the employer being subject to monetary penalties for failure to comply with tax regulations.

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** on [approved media](#) with another [CCA Transmittal Form](#)⁴ indicating the media is being resubmitted. When re-submitting the employer does not need to re-send the W-3 Annual Reconciliation Form since it has already been sent to the Tax Auditing Department. 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 data that has been submitted to CCA.

When a submittal has been rejected for failing to conform to the [CCA Data Format specification](#)¹ the message sent to the submitter's e-mail address found on the [CCA Transmittal Form](#)⁴ will contain an attached conformance report on the issues that were found with the submittal. See the [Submittal Conformance Report](#) section of these procedures to understand the conformance report.

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](#)¹ for Tax Year 2021.
- [IRS EFW2 specification](#)⁹ for Tax Year 2021.
- [State of Ohio Department of Taxation W-2 Upload \(EFW2\) specification](#)¹⁰ for Tax Year 2021.
- [IRS Publication 1220 specification](#)¹¹ for Tax Year 2021.
- [USPS Publication 28 Postal Addressing Standards](#)¹².

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 these various **inter-related** specifications. Employers or their agents are responsible for filing accurate and compliant data based on the requirements of these specifications.

Conformance Report Field Definitions

Column Letter	Column Name	Column Description
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"> W-2 datasets have the record types: RA, RE, RW, RO, RS, RT, RU, RV, RF, which are found in the IRS EFW2 specification⁹. Form-1099 datasets have the record types: T, A, B, C, K, F, which are found in the IRS Publication 1220 specification¹¹.
E	Field Name	<p>The name of the field that CCA has assigned. The name often corresponds to the name found in either the IRS EFW2 specification⁹ or the IRS Publication 1220 specification¹¹ but may differ where:</p> <ul style="list-style-type: none"> a more concise field name was used than was found in the specification. a distinctive field name was used due to the same field name used within or across the record types found in the specification. 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. a variant field name was used from an inter-related specification, e.g., the IRS EFW2 specification⁹ defers certain fields to the States and the State of Ohio Department of Taxation W-2 Upload (EFW2) specification¹⁰ used a different field name. <p>The CCA Data Format Field Dictionary² 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 IRS EFW2 specification ⁹ or the IRS Publication 1220 specification ¹¹ .
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 IRS EFW2 specification ⁹ or the IRS Publication 1220 specification ¹¹ .
H	Field Length	The length of the field in the record type. This is the same length as found in either the IRS EFW2 specification ⁹ or the IRS Publication 1220 specification ¹¹ .
I	Issue Sequence	An ordered number when more than one issue was found with the field of the record type.
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"> Fatal, the document, record or field has a serious issue that needs correction. Error, the document, record or field has a serious issue that may result in issues with other records or fields. Warning, the document, record or field has an issue that may result in incorrect employer reporting. Deprecated, the content of the field requires updating to insure

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Column Letter	Column Name	Column Description
		conformance.
		5. Verify, the content of the field needs employer verification to determine correctness of reporting.
		6. Info, general information about the document, record or field.
		7. Debug, information necessary for CCA diagnostics, usually not sent to employers or their agents.
		8. Trace, information necessary for CCA diagnostics, usually not sent to employers or the agents.
K	Issue Source	A numerical identifier for the issue that was found in the field of the record type.
L	Publication Source	The organization of the publication that contains the condition or constraint that was not satisfied. Publication sources are: <ul style="list-style-type: none"> • IRS: Internal Revenue Service • OH: State of Ohio Department of Taxation • CCA: Central Collection Agency • USPS: US Postal Service
M	Publication Specification	The publication produced by an organization that contains the condition or constraint that was not satisfied. Publication specifications are: <ul style="list-style-type: none"> • W-2: IRS, State of Ohio Department of Taxation or CCA • Form-1099: IRS, State of Ohio Department of Taxation or CCA • PUB-28: USPS Publication 28 Postal Addressing Standards
N	Publication Section	The section of the publication that contains the condition or constraint that was not satisfied.
O	Publication Location	The coded location within the section of the publication that contains the condition or constraint that was not satisfied. Codes are: <ul style="list-style-type: none"> • #-#: where #-# represents a field position within a table. • B#: where # is a bullet number within a section or table column. • C#: where # is a column number within a table of the section. • H#: where # is a heading number or identifier within a section. • P#: where # is a paragraph number within a section or table column. • Q#: where # is a question number within a section or table column. • T#: where # is a table number within a section. Numbers start at counting at 1. Codes may be cumulative to describe a location within a section of a publication. For example: <ul style="list-style-type: none"> • Q5 B2: represents the 2nd bullet of the 5th question in the publication section. • T1 3-11 C4 B2: represents the 2nd bullet of the 3rd column in table 1 for the field with positions 3-11 in the publication section.
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.

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Column Letter	Column Name	Column Description
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. There are some strategies for using the conformance report that may 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.

Test Media for W-2 or Form-1099 Datasets

CCA allows employers or their agents to submit media 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 2021 on [approved media](#) during the month of December 2021, along with the **required** [CCA Transmittal Form](#)⁴ that indicates the data is to be validated. The submittal should be packaged as recommended in the [Submittal Process and Packaging](#) section of these procedures. CCA **will validate the data** for conformance against the [CCA Data Format specification](#)¹ for Tax Year 2021 and e-mail a conformance report to the submitter's e-mail address found on the **required** [CCA Transmittal Form](#)⁴. The submitter's e-mail address **must be capable of receiving** attachments up to a total of 30MB in size and **is only used** for correspondence regarding the status of the submittal and to send the conformance report.

Should an employer or their agent have a **pressing need** to submit a test dataset prior to or after December 2021, please contact the person listed in the [Submittal Assistance](#) section of these procedures to determine when or whether the test dataset submission can be scheduled with existing tax year activities.

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 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)

Submittal FAQ

What do I name my file?

- Your dataset is processed by several CCA systems which 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” (unencrypted dataset) or a “.txt.pgp” (encrypted dataset) file extension.
 - Your dataset name **should have** a “.txt” (unencrypted dataset) or a “.txt.pgp” (encrypted dataset) 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” or a “.txt.pgp” file {extension}.
- Where the {format} parameter is the string:
 - “efw2” for a W-2 submittal that **will be processed**.
 - “tfw2” for a W-2 submittal that **will only be verified** for conformance.
 - “ef1099” for a Form-1099 submittal that **will be processed**.
 - “tf1099” for a Form-1099 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.

CCA SUBMITTAL PROCEDURES FOR W-2 AND FORM-1099 DATASETS
Submittal FAQ

- 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:**
 - efw2-2021-123456789.txt
 - efw2-2021-123456789-1.txt
 - ef1099-2021-123456789.txt
 - ef1099-2021-123456789-1.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 **on the same media**.

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 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.

Document History

- | | |
|------------|--|
| 2021-11-02 | <ol style="list-style-type: none">1. Content based on CCA Submittal Procedures for tax year 2020.2. Updated hyperlinks to tax year 2021 documents.3. Updated the requirements for filing on media to be identical to the Ohio Department of Taxation's requirements for uploading data.4. Minor wordsmithing. |
| 2020-12-14 | <ol style="list-style-type: none">1. Corrected errata that adjusted the submittal date to the last day in February 2021. |
| 2020-11-02 | <ol style="list-style-type: none">1. Final document, initial revision. |
| 2020-06-10 | <ol style="list-style-type: none">1. Content based on CCA Magnetic Media specification for tax year 2019. |

Document Notations

¹ The CCA Data Format Specification for tax year 2021 can be found at the link:

<http://ccatax.ci.cleveland.oh.us/forms/dataformat2021.pdf>

² The CCA Data Format Field Dictionary for tax year 2021 can be found at the link:

<http://ccatax.ci.cleveland.oh.us/forms/fielddict2021.pdf>

³ The CCA Data Encryption Procedures for tax year 2021 can be found at the link:

<http://ccatax.ci.cleveland.oh.us/forms/dataencrypt2021.pdf>

⁴ The CCA Transmittal Form for tax year 2021 can be found at the link:

<http://ccatax.ci.cleveland.oh.us/forms/submitform2021.pdf>

⁵ See Wikipedia article “USB” for identification of USB connector types:

<https://en.wikipedia.org/wiki/USB#Overview>

⁶ See Wikipedia article “FAT” for information about this file system:

https://en.wikipedia.org/wiki/File_Allocation_Table#FAT32

⁷ See Wikipedia article “exFAT” for information about this file system:

<https://en.wikipedia.org/wiki/ExFAT>

⁸ See Wikipedia article “Disk encryption” for information about full disk encryption:

https://en.wikipedia.org/wiki/Disk_encryption

⁹ The IRS EFW2 specification for tax year 2021 can be found at the link:

<https://www.ssa.gov/employer/efw/21efw2.pdf>

¹⁰ The State of Ohio Department of Taxation specification for tax year 2021 can be found at the link:

https://tax.ohio.gov/static/forms/employer_withholding/2021/2021_w2_specs_v1.pdf

¹¹ The IRS Publication 1220 specification for tax year 2021 can be found at the link:

<https://www.irs.gov/pub/irs-pdf/p1220.pdf>

¹² The USPS Publication 28 Postal Addressing Standard can be found at the link:

<https://pe.usps.com/cpim/ftp/pubs/pub28/pub28.pdf>