



Ohio Individual Income Tax Failure to File Notice

Did you receive an Ohio Individual Income Tax Failure to File notice (ITDQ0009) from the Ohio Department of Taxation (ODT) advising you that we did not receive an Ohio Individual Income tax return?

Starting December 8, 2016, ODT began sending notices to taxpayers based on information provided by the IRS that you filed a federal income tax return using an Ohio address; therefore, we presume you are an Ohio resident and thus should have filed an **Ohio Individual Income tax return (Ohio form IT 1040)**.

In order to complete your Ohio filing requirements and resolve this issue, use one of the THREE OPTIONS below:

Option #1 – If you were NOT a resident of Ohio during the calendar year identified on the notice:

Send a copy of the state income tax return(s) filed with another state, copies of all W2s and/or 1099s and other documentation to validate your residency outside Ohio.

OR

If an Ohio address was used for one of the following reasons:

- 1) Military non-resident and/or spouse was stationed in Ohio, or
- 2) Mailing purposes only

File Ohio form IT 10 Ohio Income Tax Information Notice electronically for free at tax.ohio.gov under the Individual tab, select File Now using Income Tax Online Services.

Option #2 – If you were a full-year or a part-year resident of Ohio during the calendar year identified on the notice:

File form IT 1040 electronically for free at tax.ohio.gov under the Individual tab, select File Now using Income Tax Online Services. You may file via paper by mail using the envelope provided or by fax at 1-206-333-1771. Include all W2s, 1099s and payment (if applicable). Forms can be obtained at tax.ohio.gov.

Option #3 – If you previously filed and paid your IT 1040 Ohio Individual Income tax return:

Send the following required information by fax to 1-206-333-1771 or by mail. Verify the Social Security number(s) on the return(s) is correct. If not, inform us in writing of the correct Social Security number(s).

- 1) Confirmation number(s) or a copy of the return(s) plus all W2s and/or 1099s.
- 2) A copy of the notice.
- 3) A copy of the cancelled check (front and back) or electronic payment confirmation number(s) (if applicable).

Failure to file your Ohio IT 1040 and/or pay the tax due may result in further collection action that may subject you to substantial interest and penalties as prescribed by Ohio law:

- The interest rate on any unpaid tax due is 3%.
- Late payment penalty is double the interest rate.
- Late filing penalty is \$50 for each month the return is filed late, up to a maximum of \$500, even if the late filed return results in a refund.

Please take action within 20 days to avoid further collection actions.

If you have questions, you may respond by clicking [“Email Us”](#) under the word Contact on ODT's website tax.ohio.gov or if you wish to speak to an ODT representative, call 1-888-405-4091.