CP2000 Billing Notice / Unreported Income Billing Program

On January 20, 2022, the Ohio Department of Taxation (ODT) will begin mailing CP2000 income tax billing notices for tax years 2015-2019 to taxpayers who have not filed an amended Ohio Individual Income Tax Return after resolving a CP2000 audit with the Internal Revenue Service (IRS). The IRS commonly refers to the CP2000 audit as the unreported income program and as such reflects a correction to a taxpayer’s U.S. Individual Income Tax Return.

The Ohio CP2000 billing notice provides (i) the type and amount of unreported income identified by the IRS, and (ii) the total amount of additional tax due and interest owed to ODT. This program is administered by ODT’s Compliance Income Tax Division and is authorized under 6103(d) of the Internal Revenue Code.

TO AVOID AN ASSESSMENT AND ADDITIONAL CHARGES, TAXPAYERS MUST RESPOND TO THIS BILLING NOTICE IMMEDIATELY.

Taxpayers who agree with the total amount owed as calculated on ODT’s CP2000 billing notice do not need to file an amended return and can pay via any of the options on the notice or visit tax.ohio.gov/pay for electronic payment options.

Taxpayers who disagree with the amount of unreported income must obtain a Tax Account Transcript from the IRS. Once received, send a copy of the Tax Account Transcript along with a copy of the CP2000 billing notice electronically by visiting tax.ohio.gov/ONRS.

Failure to respond to this notice will result in the issuance of an assessment and further collection action that may subject taxpayers to the following interest and penalties as prescribed by Ohio law:

- The interest rate on any unpaid tax due is set annually. For a complete list of the annual certified interest rates, visit tax.ohio.gov/interest.
- Late payment penalty is double the interest rate.

For more information, you can view an interactive notice or a tutorial explaining this billing notice at tax.ohio.gov. To access, select Self Help eLibrary and choose the following notice:

If you have additional questions or need assistance, visit tax.ohio.gov/FAQ to view our frequently asked questions. You can also contact ODT by email at tax.ohio.gov/EmailUs or call 1-888-405-4091 (1-800-750-0750 for persons who use text telephones (TTYs) or adaptive telephone equipment) to speak with a representative.