

## **Ohio Individual Income Tax – Federal Adjusted Gross Income (FAGI)**

Starting December 1<sup>st</sup>, the Ohio Department of Taxation (ODT) will begin mailing Federal Adjusted Gross Income (FAGI) income tax billing notices to taxpayers to resolve issues related to a discrepancy between what was reported on the U.S. Individual Income Tax Return Form 1040 and what was reported on the Ohio Individual Income Tax Return Form IT 1040. [Click here for more information.](#)