

Ohio Individual Income Tax Failure to File Notice

Starting November 3, 2020, ODT began sending notices to taxpayers who:

- Used an Ohio address when filing their federal income tax return with the IRS; and
- Did not file an Ohio Individual Income Tax return, **Ohio form IT 1040**.

In order to complete your Ohio filing requirements, use one of the options below:

- File the Ohio IT 1040 through [Online Services](#).
- Mail a paper copy to the address listed on the return.

ODT offers interactive notices and a tutorial for each billing notice sent out for Individual and School District Income Tax. You can get more information on the billing notice from tax.ohio.gov and select [Self-Help eLibrary](#) and select the appropriate Notice #.

- Notice 1003 – Individual Income Tax Failure to File Notice

Failure to respond to the 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, please visit tax.ohio.gov and click on the Individual tab then click interest rates.
- Late payment penalty is double the interest rate.
- Late filing penalty is the greater of 5% of the tax due or \$50.00 for each month the return is late, up to a maximum of 50% of the tax due or \$500, even if the late-filed return results in a refund.

The Ohio Department of Taxation is **not** authorized to set up a payment plan.

Please respond within **21 days** to avoid further collection actions.

Notice to taxpayers in Bankruptcy: This is a notice of tax deficiency permissible pursuant to 11 USC Section 362 (b)(9).

If you wish to communicate with an ODT representative, visit tax.ohio.gov and select Email Us under the Contact Us icon or call 1-888-405-4091.