



Ohio Individual Income Tax Failure to File Notice

The Ohio Department of Taxation (ODT) will begin sending notices to taxpayers who have not filed an Ohio Individual Income tax return based on information provided by the Internal Revenue Service (IRS) for those taxpayers who filed a federal income tax return using an Ohio address. ODT presumes each taxpayer listed in the IRS file is an Ohio resident and therefore should have filed an Ohio Individual Income tax return (Ohio Form IT 1040). [Click here](#) for more information.