

Ohio Individual and School District Income Taxes – Unpaid Balance School District Income Tax Delinquency Program

2019 Ohio Individual Income Tax or Ohio School District Income Tax Non-Remittance Billing Notice

Starting October 13th, 2020, the Ohio Department of Taxation (ODT) will begin mailing non-remittance notices to taxpayers who have not paid in full their 2019 Ohio individual and/or school district income tax liability that was reported on their return(s). The payment was due on 7/15/2020 for tax year 2019. Please use one of the payment options listed below.

TO VERIFY THE BALANCE DUE:

- Go to the home page at tax.ohio.gov and click “Online Services” or use this link to access the [Online Services Portal](#)
- Click “eStatement”
 - Enter User ID and Password. If you have not previously registered for this service, click “Register”.

OPTIONS TO REMIT THE UNPAID BALANCE:

OPTION 1 - Pay Online (electronic check or credit card*)

- Go to the home page at tax.ohio.gov and click “Online Services” or use this link to access the [Online Services Portal](#)
- Click “ePayment”
 - Enter User ID and Password. If you have not previously registered for this service, click “Register”.

**Note: Payments made by electronic check are free. There is a convenience fee of 2.5% or \$1.00 (whichever is greater) for processing credit card payments. The State of Ohio does not receive any portion of this fee.*

OPTION 2 - Pay by Telephone (credit card only*)

- Call 1-800-272-9829
- Select State Taxes (option 2)
- Enter jurisdiction code 6446
- Select the following:
 - State of Ohio Individual Income Tax Billing Notice Payment (option 3)
 - State of Ohio School District Income Tax Billing Notice Payment (option 4)
- Enter Social Security Number and first three letters of last name

- Enter the following:
 - Notice ID 4001 for Income Tax
 - Notice ID 7001 for School District Income Tax
- Enter Tax Year 2019

OPTION 3 - Pay by Paper Check

- Write a check for the balance due and include a completed [2019 Ohio IT 40P payment coupon](#) and/or [2019 Ohio SD 40P payment coupon](#)
- Mail your check and payment coupon to the address listed on the coupon.

Failure to pay your Ohio individual and/or school district income taxes will result in further collection action that may subject you to interest and penalties as prescribed by Ohio law. ODT is not authorized to set up a payment plan.

- The interest rate on any unpaid tax due in 2020 is 5%.
- Late payment penalty is double the interest.

If you wish to contact an ODT representative, call 1-888-405-4091 or visit tax.ohio.gov and select [E-mail Us](#) under the contact tab.