

Did you receive an email from the Ohio Department of Taxation informing you that your I-File or e-filed 2014 Ohio IT-1040 and/or 2014 Ohio SD-100 returns were rejected by ODT due to errors on the return or failure to properly complete and submit the return?

Starting November 4, 2015, the Ohio Department of Taxation (ODT) will begin **emailing** taxpayers who used ODT's Online Services portal, or the IRS e-file system, or a commercial tax preparation service program to prepare a **2014 Ohio Individual Income Tax Return (Ohio Form IT-1040)** and/or a **2014 Ohio School District Income Tax Return (Ohio Form SD-100)**, but the electronically prepared tax return was rejected by ODT due to errors on the return (e.g. missing data, incorrect data, math errors, etc.) or a taxpayer's failure to properly complete and submit the return.

IN ORDER TO COMPLETE YOUR OHIO FILING REQUIREMENTS, YOU MUST CORRECT OR COMPLETE YOUR 2014 OHIO FORM IT-1040 AND/OR 2014 OHIO FORM SD-100 RETURN AND RE-SUBMIT.

If you originally used ODT's I-File system in an attempt to prepare the 2014 Ohio IT-1040 return and/or 2014 Ohio SD-100 return, please login through ODT's Online Services portal which can be found on the ODT's website at www.tax.ohio.gov, find the 2014 IT1040WEB and/or 2014 SD100WEB tax returns with a status of "draft", select the edit button, complete the return and click the submit button. You will receive a confirmation number when you have successfully submitted your return.

If you originally used the IRS e-file system or a commercial tax preparation service program to prepare the 2014 Ohio IT-1040 and/or a 2014 Ohio SD-100 returns, make the necessary corrections to your original e-filed 2014 Ohio IT-1040 and/or 2014 Ohio SD-100 returns and re-submit it through your tax software program's "state only" option. You can confirm the acceptance of your 2014 Ohio IT-1040 and 2014 SD-100 returns with the tax software program you use to transmit your return. If your tax software does not support this "state only" option, we recommend that you file your 2014 Ohio IT-1040 and/or Ohio SD-100 returns electronically using ODT's Online Services portal described above.

Failure to file your 2014 Ohio IT-1040 and/or 2014 Ohio SD-100 and/or pay the tax due may result in further collection action that may subject you to substantial interest and penalties as prescribed by Ohio law:

- The interest rate on any unpaid tax due is 3%.
- Late payment penalty is double the interest rate.

- Late filing penalty is \$50 dollars for each month the return is filed late, up to a maximum of \$500 dollars, even if the late filed return results in a refund.

Please take action with 15 days to avoid further collection actions.

If you have questions, you may respond by clicking "[Email Us](#)" under the word Contact on the Department of Taxation's tax.ohio.gov if you wish to speak to an ODT representative call 1-888-405-4091.