



## **Ohio School District Income Tax Failure to File Notice (SDDQ0034)**

**Did you receive an Ohio School District Income Tax Failure to File notice from the Ohio Department of Taxation advising you that we did not receive an Ohio School District Income Tax return?**

Starting June 1, 2016, the Ohio Department of Taxation (ODT) began sending Failure to File notices by U.S. mail to taxpayers who:

- 1) Have **not** filed an Ohio School District Income Tax return, Form SD 100 (SD 100), for 2012, 2013 and/or 2014; and
- 2) Appear to have lived in a taxing school district **based on the** school district number and/or the mailing address **reported on the taxpayer's** Ohio Individual Income Tax Return (Ohio Form IT-1040) filed for 2012, 2013 and/or 2014.

If you are not sure that you lived in a taxing school district during the years in question, use [The Finder](#) and enter the address you lived at during the tax year(s) on the notice to see the school district name, number and whether it levies a school district income tax.

**To resolve this Failure to File notice you must respond as directed by the option below that is most appropriate to your circumstance:**

**OPTION 1 - If you WERE NOT a resident of this school district,** send a copy of the notice and the following **required** information by using the envelope provided or by fax to 1-206-424-4702.

- A letter stating you did **not** live in this school district at any time during the tax year(s) identified on the notice. You must include the actual address or addresses and the school district(s) where you lived during the calendar year(s) along with the period of time you lived at each address provided.

**AND**

- Additional documentation to validate your residency outside this taxing school district for the calendar year(s) indicated. Provide one of the following items for the period of time that you lived outside this taxing school district:
  - Lease agreement(s).
  - Utility bills for the first and last month.
  - Cell phone bill for the first and last month of the year(s).
  - A notarized statement or letter on company letterhead from a landlord substantiating the beginning and end date of your residency.

**OPTION 2 - If you WERE a full-year or a part-year resident of this school district** and have not filed the appropriate tax return; please use one of the following filing and payment options:

- File the SD 100 School District Income Tax return(s) electronically at [tax.ohio.gov](http://tax.ohio.gov). [Select "Online Services"](#) on the Individual tab, file your return and pay the total amount owed.

**OR**

- Submit your completed SD 100 School District Income Tax return(s) with all W2's, 1099's and payment of the total amount owed by mail using the envelope provided. You may fax the completed return and all W2's and 1099's to 1-206-424-4702. You can obtain tax forms and pay tax due at [tax.ohio.gov](http://tax.ohio.gov) (select "[Online Services](#)").

**OPTION 3 - If you previously filed and paid the School District Income Tax return(s) for the tax year in question,** send a copy of this notice and the following **required** information by using the envelope provided or by fax to 1-206-424-4702. Please verify that the Social Security number(s) listed on the return are correct. If they are not, please inform us in writing of the correct Social Security number(s). Please include:

- Confirmation number(s) or a copy of the return(s), and all W2's and 1099's. Filing confirmation numbers are 10 digits.

**AND**

- A copy of the cancelled check (front and back) or electronic payment confirmation number (if applicable). Electronic payment confirmation numbers are either six or 15 digits.

Failure to respond to this delinquency notice using one of the three options described above will 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 amount owed accrued from interest rate charged on unpaid tax.
- 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 return results in a refund.

Please respond within 20 calendar days from date of notice to avoid further collection actions.

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

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](http://tax.ohio.gov) and select [Self-Help eLibrary](#) and select the following Notice #:

- Notice 7004 – School District Income Tax Failure to File Notice

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