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Compliance Division
P.O. Box 182402
Columbus, OH 43218-2402
Telephone: 1-888-297-2911
Fax: 1-206-350-0798
TTY/TDD: 1-800-750-0750
tax.ohio.gov

DATE

TAXPAYER NAME
ADDRESS LINE 1
ADDRESS LINE 2

RE: Assessment #: **11111111111111**
Taxpayer ID(s): XXX-XX-1111

Audit:VAR
Case Type: 6

NOTICE OF ASSESSMENT - INDIVIDUAL INCOME TAX

Pursuant to 5747.13 of the Ohio Revised Code, The Tax Commissioner Hereby Certifies the following:

	Period 1	Period 2	Period 3	Period 4	Period 5	Total
Starting Date	01/01/2018					
Ending Date	12/31/2018					
Tax Due Amount	\$ 59.00					\$ 59.00
Pre-Assessment Interest	\$ 1.11					\$ 1.11
Penalty						
Late Payment Penalty	\$ 2.22					\$ 2.22
Additional Charge						
Additional Charge Penalty						
Period Totals	\$ 62.33					\$ 62.33
Less Payments						\$ 0.00
Total Due						\$ 62.33

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

I HEREBY CERTIFY THE FOLLOWING TO BE A TRUE AND CORRECT COPY OF THE ACTION OF THE TAX COMMISSIONER TAKEN THIS DAY WITH RESPECT TO THE ABOVE MATTER.

TAX COMMISSIONER, STATE OF OHIO

To appeal this assessment, please follow the instructions on the following page.

You can now pay your Ohio Income taxes by electronic check at no cost by visiting www.ohio.gov/tax. You can also pay Ohio Income taxes with your Discover, MasterCard, Visa or American Express at www.ohio.gov/tax or by calling 1-800-272-9829. There is a convenience fee for all credit card payments. Please listen to or read all payment options when paying by phone or on the Internet to ensure proper crediting of your payment. To pay this notice by telephone, choose the appropriate payment option for Individual Income tax assessment notice.

ATAS0037

Form Name: Assessment Notice Response - Individual

**OHIO Department of Taxation Payment Voucher
INDIVIDUAL INCOME TAX**

Mail this voucher along with your check or money order payable to Ohio Treasurer of State.

TAXPAYER NAME
Taxpayer ID(s):XXX-XX-1111
Assessment #: 11111111111111

IT

Amount Owed:

Reporting Period: 01/01/2018

Amount of Payment: \$

OHIO DEPARTMENT OF TAXATION
P.O. Box 182402
Columbus, OH 43218-2402

PERTINENT INFORMATION ABOUT YOUR ASSESSMENT

GENERAL INFORMATION

You have sixty days from the date shown on the enclosed tax assessment to pay the assessment in full without additional interest. **THE OHIO DEPARTMENT OF TAXATION DOES NOT ARRANGE FOR INSTALLMENT PAYMENTS**; however, you may make partial payments anytime and they will be credited against the amount you owe. Sixty days from the date you receive this assessment, the assessment becomes final and is sent to the Attorney General's Collection Enforcement Section. That office may obtain a lien and/or contract with a private attorney and/or collection agency to enforce collection of this assessment. The Attorney General's Collection Enforcement Section can agree to a one-year payment plan, under certain conditions.

PRESUMPTION OF DOMICILE

Based upon information currently available to the Department of Taxation, you are presumed to be an Ohio resident and bear the burden to prove otherwise - Ohio Revised Code, Section [5747.24](#).

IF YOU DISAGREE WITH THE ASSESSMENT

You have sixty days from the date you received this assessment to file a petition for reassessment. Your petition must be in writing and signed by you or your authorized agent. If you are petitioning a Delinquency (DQ) assessment and you are required to file an Ohio Individual Income tax return, a completed return and all supporting documentation must be included with the petition request.

Payment totaling the total amount of the assessment must be submitted with the petition for reassessment only in the following circumstances:

1. A return was filed showing no tax liability, but the reported amount was not based on the computations required by law.
2. No return was filed and the person did not claim a lack of nexus with Ohio or a properly calculated tax liability of one dollar or less.
3. The return is determined to be false, fraudulent, incomplete or frivolous.

We will schedule a hearing only if you request a hearing with your timely filed petition. If you send the petition by regular mail, certified mail or other delivery service authorized by Ohio Revised Code 5703.056, the postmark date is considered as the date filed. The Ohio Revised Code requires the dismissal of petitions which do not meet statutory requirements.

Send your petition for reassessment using one of the options listed below.

Electronically

Visit tax.ohio.gov

→ Contact Us

→ Online Notice Response Service

By Mail

Ohio Dept of Taxation

P.O. Box 182402

Columbus, OH 43218-2402

By eFax

1-206-350-0798

A NOTE ABOUT INTEREST

Interest accrues at the rate prescribed by Ohio Revised Code [5703.47](#) on any unpaid amount of the assessment tax, which is determined to be correct from the date of the assessment to the date of the payment. Any overpaid amount will be refunded with interest at the same rate.

If any portion of this assessment is certified to the Attorney General's Enforcement Collection Section, interest will accrue on the total unpaid amount of the assessment from the date of certification until paid.

TREASURY OFFSET PROGRAM NOTIFICATION

If this assessment is for Ohio individual income tax, the amount due has not been paid for your tax liability. If you do not pay your tax liability or take other action to resolve this liability within 60 days from the date you receive this notice, your unpaid debt may be submitted to the Treasury Offset Program. This offset is authorized by Federal law and will affect the Federal income tax refunds paid to you by the Internal Revenue Service. The unpaid liability will remain eligible for offset until paid. Interest will continue to accrue until the balance is paid in full. Once your debt is submitted to the Treasury Offset Program, the U.S. Department of Treasury will reduce or withhold any of your Federal income tax refunds by the amount of your debt.

CASE TYPES — for more information on how to resolve the tax assessment or what to include with your petition go to tax.ohio.gov under FAQs and select category Billing — Individual.

1. **DQ** Delinquency assessment for failure to file a required return.
2. **NR** Non-remittance assessment issued for failure to timely pay reported tax liability.
3. **FA** Field Audit assessment generated based on a field audit.
4. **OA** Office Audit assessment generated based on an in-house office audit.
5. **NSF** Assessment issued as a result of non sufficient funds.
6. **VAR** Variance assessment due to a mathematical error on the return.
7. **CP** Assessment for additional income not reported on original return per IRS.
8. **FAGI** FAGI assessment due to a discrepancy in income reported on the state return vs the federal return.
9. **ENF** Assessment issued as a result of an enforcement action.
10. **RAR** Assessment based on an audit done by IRS.

For additional information, refer to the sections of the Ohio Revised Code listed at the top of your assessment notice.