



2016 INDIVIDUAL INCOME TAX FAILURE TO FILE NOTICE

Compliance Division P.O. Box 182401 Columbus, OH 43218-2401 Telephone: 1-888-405-4091 TTY/TDD: 1-800-750-0750 tax.ohio.gov

\*\*\*YOUR IMMEDIATE ACTION IS REQUIRED\*\*\* By February 19, 2019

Date: January 29, 2019

TAXPAYER NAME 123 ADDRESS LINE COLUMBUS OH 43229

Social Security Number: XXX-XX-1234

Notice ID: 1003

The Ohio Department of Taxation has not received your 20XX individual income tax return (form IT 1040). Based upon the information provided by the Internal Revenue Service (IRS), the Department presumes you were an Ohio resident for tax year 20XX, and thus you must file an Ohio IT 1040. Generally, Ohio residents are subject to tax on all income included in federal adjusted gross income.

Failure to respond by the above date will result in an assessment being issued for estimated tax, interest and penalty pursuant to Ohio Revised Code 5747.13.

What actions must I take?

You should respond to this notice based on your Ohio residency status using one of the options below:

- 1. If you were an Ohio resident for any or all of 20XX you must file an IT 1040. You may also need to file a school district income tax return (form SD 100) if you lived in a taxing school district. Filing methods include:
- Electronically filing the IT 1040 using I-File, the Department's free income tax filing system (found under "Online Services" at tax.ohio.gov); or,
- Mailing a paper copy of the IT 1040, along with your W-2s, 1099s, and payment (if applicable) to the address listed on the return.
2. If you used an Ohio address on your federal return for mailing purposes only, you can either file form IT 10 (see the back page for more information), or send the following documentation to the address above to show you were a full-year nonresident of Ohio and that you did not earn any Ohio-sourced income:
- An explanation of where you resided, and when you resided there, during the tax year;
- An out of state driver's license, vehicle registration, and/or voter registration;
- Property records (i.e. proof of sale or purchase of a home, mortgage statements, lease agreements, property tax records, etc.); and
- Tax returns, along with your W-2s and 1099s, filed with other states.

The return should start with your federal adjusted gross income. If none of your income was Ohio-sourced, you can take a 100% nonresident credit on the Ohio Schedule of Credits.

Note: Verify the Social Security number(s) and current address listed on the return(s) are correct.

If you choose to file electronically, you do not need to respond by mail. If you choose to respond by mail, as part of your response please provide a copy of this notice with the following contact information:

Phone # \_\_\_\_\_ Email: \_\_\_\_\_

For any questions, you can go to tax.ohio.gov to use the Department's Self-Help eLibrary or to review answers to Frequently Asked Questions (FAQs). If you need additional assistance, please call 1-888-405-4091 (1-800-750-0750 for persons who use text telephones (TTYs) or adaptive telephone equipment) or send a secure e-mail through tax.ohio.gov by clicking "Email Us" found on the "Help Center" page.

## Answers to Common Questions

### **What should I do if I have already filed my Ohio IT 1040 for this tax year?**

If you are receiving this notice, the Department did not receive the return you attempted to file. Please verify that your social security number is correct on the return you filed. If it is incorrect, inform us in writing of the correct social security number by sending it to the address listed on this notice.

If you believe you filed your IT 1040 with the correct social security number, please respond with a copy of this notice and the following items:

- A copy of the Ohio IT 1040 you filed, along with all supporting schedules; and
- W-2s and 1099s with Ohio withholding.

### **Why does the Department of Taxation receive information about my federal filing from the IRS?**

The IRS is authorized under Internal Revenue Code [§6103\(d\)](#) to provide states with federal tax information. This includes information about income tax returns filed using an Ohio address, which the Department uses to ensure all taxpayers are complying with Ohio's filing requirements.

### **Why am I presumed to be an Ohio resident?**

A "resident" is an individual who is domiciled in Ohio, subject to the tests contained in R.C. [5747.24](#). Generally, any individual with an abode in Ohio is presumed to be a resident for tax purposes.

For additional information on residency, see [tax.ohio.gov](http://tax.ohio.gov) for [FAQs](#) (located under the "Income – Ohio Residency and Form IT NRC" category) and [Information Releases](#) (by clicking on "Information Releases" and then "Income Tax". See also R.C. [5747.01\(l\)\(1\)](#) and *Cunningham v. Testa*, 2015-Ohio-2744.

### **How do I determine if I lived in a "taxing school district"?**

To determine your school district and its tax rate, input your address and the appropriate date based on the tax year on this notice into "The Finder" at [tax.ohio.gov](http://tax.ohio.gov).

### **What if I cannot pay the total amount due when filing?**

The Department is not authorized to set up a payment plan. However, any payments submitted with or after filing your Ohio IT 1040 will be applied to the outstanding balance. Such payments will not stop the Department's billing process.

### **What is form IT 10?**

Ohio form IT 10 is for individuals who do not have an Ohio filing requirement. Specifically, the following individuals can file the IT 10:

- Full-year nonresidents of Ohio with no Ohio-sourced income.
- Nonresident military servicemembers whose only source of income earned in Ohio was from the military.
- Civilian spouses of a nonresident servicemember stationed in Ohio. OR
- Those with no tax liability on their Ohio taxable nonbusiness income (Ohio IT 1040, line 7) and taxable business income (Ohio IT 1040, line 6).

Form IT 10 can be filed electronically using I-File, the Department's **free** income tax filing system (found under "Online Services" at [tax.ohio.gov](http://tax.ohio.gov)). If you are a first-time filer with Ohio, you are not eligible to use Online Services. Alternatively, the form can be found at [tax.ohio.gov](http://tax.ohio.gov) by clicking on "Resource for Individual" and navigating to the "Forms" tile.