



2016 SCHOOL DISTRICT INCOME TAX FAILURE TO FILE NOTICE

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: 7004

The Ohio Department of Taxation has not received your 20XX School District Income Tax return (form SD100). The address shown on your 20XX Ohio Individual Income Tax Return indicates you were a resident of School District 0908, Ross LSD (Butler County) during all or part of the calendar year. The school district had an effective tax rate of 1.25% for the tax year.

Additionally, Department records indicate you have made payments toward this school district for the tax year that you can claim by filing an SD 100.

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 school district residency status using one of the options below:

- 1. If you were a resident of this school district for any or all of 20XX you must file an SD 100. Filing methods include: Electronically filing the SD 100 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 SD 100, along with your W-2s, 1099s, and payment (if applicable) to the address listed on the return.
2. If you were not a resident of this school district and would like a refund of your payments, you must file an SD 100 and provide the following documentation to show you were a full-year nonresident of the school district: An explanation of where you resided, and when you resided there, during the tax year; and Driver's license, vehicle registration, and/or voter registration for the year in question; and Property records (i.e. proof of sale or purchase of a home, mortgage statements, lease agreements, property tax records, etc.); and Utility bills tied to a specific location (e.g. electric, gas, water) for the first and last month during the period in question.

Note: Verify the social security number(s) and current address listed on the return(s) are correct. Additionally, if you were a resident of a different taxing school district during the tax year, you may need to file a return for that district as well.

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 under the "Contact Us" tab.

Answers to Common Questions

What should I do if I have already filed my SD 100 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 SD 100 with the correct social security number, please respond with a copy of this notice and the following items:

- A copy of the SD 100 you filed; and
- W-2s and 1099s with school district withholding for the school district listed on the return.

What documentation should I submit with my return(s) as proof of my tax withheld?

When filing a return by paper, you must submit legible copies of all income statements (W-2s and 1099s) showing the Ohio and/or school district withholding that you claimed on the return. **Income statements that are handwritten, self-created, or generated by your tax preparation software are not acceptable proof of your withholding.**

If you file your return electronically, you are not required to send any income statements to the Department upon filing. If the Department needs to verify the information on your income statements, you will receive a request by mail for documentation.

Who is subject to the school district income tax?

Any individual (including retirees, students, minors, etc.) or estate that **receives** income while a resident of **a taxing school district** is subject to school district income tax. Individuals who work, but do not live, in a taxing school district are not subject to the district's income tax.

See R.C. [5748.01\(G\) and \(H\)](#).

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

You are a resident of a school district if you are a resident of Ohio and your primary residence is in the school district. Items such as your voter registration, driver's license and vehicle registration can help determine your primary residence.

To determine your school district and its tax rate, input your address and the appropriate date based on the tax year listed on this notice into "[The Finder](#)" at 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 SD 100** will be applied to the outstanding balance. Such payments will not stop the Department's billing process.