



State Medical Board of Ohio

30 E. Broad St., 3rd Floor
Columbus, Ohio 43215
(614) 466-3934
www.med.ohio.gov

February 12, 2025

Case number: 25-CRF-0024

Nitesh Ratnakar, M.D.
55 Chenoweth Creek Rd.
Elkins, WV 26241-9237
nitesh.ratnakar@gmail.com

Dear Doctor Ratnakar:

In accordance with Chapter 119., Ohio Revised Code, you are hereby notified that the State Medical Board of Ohio [Board] intends to determine whether or not to limit, revoke, permanently revoke or suspend your license or certificate, or refuse to grant or register or issue the license or certificate for which you have a pending application in accordance with Section 9.79 of the Ohio Revised Code, or refuse to renew or reinstate your license or certificate to practice medicine and surgery, or to reprimand you or place you on probation for one or more of the following reasons:

- (1) On or about February 21, 2024, you were indicted in the United States District Court for the Northern District of West Virginia. The indictment charged you with withholding payroll taxes from your employees, but then failing to pay the payroll tax over to the government as required. These facts led to thirty-six counts alleging you willfully failed to pay over tax for the thirty-eight months this occurred, and three counts of filing a false tax return for the years this occurred. The total amount you failed to pay was approximated in the indictment at \$2,419,560.17 between 2018 and 2022. On or about November 21, 2024 the jury found you guilty of thirty-eight counts of willful failure to pay over tax, in violation of Title 26, United States Code, Section 7202, and three counts of filing a false income tax return, in violation of Title 26, United States Code, Section 7206(1), all felonies.

Your acts, conduct, and/or omissions as alleged in paragraph (1) above, individually or collectively, constitute “[a] plea of guilty to, a judicial finding of guilt, or a judicial finding of eligibility for intervention in lieu of conviction for, a felony” as that clause is used in Section 4731.22(B)(9), Ohio Revised Code.

Furthermore, for any violations that occurred on or after September 29, 2015, the Board may impose a civil penalty in an amount that shall not exceed twenty thousand dollars, pursuant to Section 4731.225, Ohio Revised Code. The civil penalty may be in addition to any other action the Board may take under section 4731.22, Ohio Revised Code.

Pursuant to Chapter 119., Ohio Revised Code, you are hereby advised that you are entitled to a hearing in this matter. If you wish to request such hearing, the request must be made in writing

and must be received in the offices of the State Medical Board within thirty days of the time of service of this notice.

You are further advised that, if you timely request a hearing, you are entitled to appear at such hearing in person, or by your attorney, or by such other representative as is permitted to practice before this agency, or you may present your position, arguments, or contentions in writing, and that at the hearing you may present evidence and examine witnesses appearing for or against you.

In the event that there is no request for such hearing received within thirty days of the time of service of this notice, the State Medical Board may, in your absence and upon consideration of this matter, determine whether or not to limit, revoke, permanently revoke or suspend your license or certificate, or refuse to grant or register or issue the license or certificate for which you have a pending application in accordance with Section 9.79 of the Ohio Revised Code, or refuse to renew or reinstate your license or certificate to practice medicine and surgery, or to reprimand you or place you on probation.

Please note that, whether or not you request a hearing, Section 4731.22(L), Ohio Revised Code, provides that “[w]hen the board refuses to grant or issue a license or certificate to practice to an applicant, revokes an individual's license or certificate to practice, refuses to renew an individual's license or certificate to practice, or refuses to reinstate an individual's license or certificate to practice, the board may specify that its action is permanent. An individual subject to a permanent action taken by the board is forever thereafter ineligible to hold a license or certificate to practice and the board shall not accept an application for reinstatement of the license or certificate or for issuance of a new license or certificate.”

Copies of the applicable sections are enclosed for your information.

THE STATE MEDICAL BOARD OF OHIO



Kim G. Rothermel, M.D.

Secretary

KGR/TCN/LV
Enclosures

Via Email: nitesh.ratnakar@gmail.com