

REASONABLE PARTY SAMPLE

123 E MAIN ST

COLUMBUS OH 43215-5207

### **Responsible Party Assessment Notice**

Assessment Number: B0000000069536

#### **Why did I receive this notice?**

Pursuant to R.C. section 5747.13 **The Tax Commissioner Hereby Certifies the following:**

Tax	\$85.00
Late File Penalty	\$500.00
Assessment Interest	\$9.76
Total	\$594.76

- The assessment was issued for non-payment, underpayment, late filing or late payment of the return filed under the associated corporation for the filing period assessed.
- 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

The details of the assessment against Ohio School District Withholding Account #55 [REDACTED] are listed below.

Associated Company Assessment	Tax	Interest	Penalties & Charges	Refund Recovery	Payment(s) & Credits	Amount Owed
B0000000126711 01/01/2023 - 12/31/2023	\$85.00	\$9.76	\$500.00	\$0.00	\$0.00	\$594.76

**What action must be taken?**

1. If you **agree** with the assessment:

- The amount owed must be paid in full within 60 days of the date of receipt of this assessment to avoid additional interest or fees.
- The Ohio Department of Taxation (ODT) does not arrange for installment payments; however, partial payments can be made anytime during the 60 days and will be credited against the amount owed. For payment instruction, refer to the payment options response page.
- Sixty (60) days from the date you receive this assessment, the assessment becomes final and will be sent to the Ohio Attorney General's Office (AGO). The AGO may obtain a lien and/or contract with a private attorney and/or collection agency to enforce collection of this assessment. The AGO can agree to a payment plan, under certain conditions.

2. If you **disagree** with the assessment:

- You have 60 days after service of the notice of assessment to file a petition for a reassessment. The petition must be submitted in writing and signed by you or your authorized agent or it can be submitted electronically via OH|TAX eServices.
- Responsible Party Petition Information:
  - The petition for reassessment must contain an explanation as to why you are not liable.
  - **The only issue you can petition is whether you are a responsible person for this debt.**
- ODT will schedule a hearing only if you request a hearing with your timely filed petition. If the

petition is sent by regular mail, certified mail or other delivery service authorized by R.C. 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 a petition for reassessment using one of the following options:
  - **Electronically:** Visit OH|TAX at [tax.ohio.gov/OHTAX](http://tax.ohio.gov/OHTAX)
  - **Mail:** Ohio Department of Taxation,  
Attn: Employment Tax,  
PO Box 1090,  
Columbus, OH 43216-1090
- If a petition is not filed within 60 days after service of the notice of assessment, the assessment becomes final and will be eligible to be certified to the AGO. The AGO may obtain a lien and/or contract with a private attorney and/or collection agency to enforce collection of this assessment.

### **Interest**

Unless the unpaid tax amount is paid in full within the 60-day period to file a petition, interest will accrue on any unpaid tax amount at the rate prescribed by R.C. 5703.47 and will be calculated 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 AGO, interest will accrue on the total unpaid amount of the assessment from the date of certification until paid.

### **Penalties**

- Late Pay Penalty - This charge is imposed pursuant to R.C. 5747.15 for failing to timely pay any amount of required tax.
- Late file Penalty - This charge is imposed pursuant to R.C. 5747.15 for failing to timely file a report or return

### **What if I have further questions?**

If you have further questions, please contact ODT at the phone number below or message us directly through your OH|TAX eServices account at [tax.ohio.gov/OHTAX](http://tax.ohio.gov/OHTAX).

**PAYMENT OPTIONS**

**Option 1: ELECTRONIC PAYMENT** - Fast Easy Secure

Visit [tax.ohio.gov/OHTAX](http://tax.ohio.gov/OHTAX)

Scan with your phone.

OR



\*There is a convenience fee for all card payments.

Please read all payment options when paying via OH|TAX eServices to ensure proper crediting of your payment.

**Option 2: PAY BY CHECK**

- Make payment payable to: Ohio Treasurer of State
- Include the tax year and the last four digits of your social security number or FEIN on the "Memo" line of the payment
- Include the payment coupon at the bottom of this page and mail to the address listed on the payment coupon
- Do not send cash

The Tax Department is not authorized to set up a payment plan; however, any partial payments submitted will be accepted and applied to the outstanding balance. Partial payments will not stop the imposition of additional interest, penalties, or the referral of the account to the Ohio Attorney General's Office for collection.

**Ohio Universal Payment Coupon (OUPC)**

School District Withholding	447	Tax Year	2023	School District Number	0000
ID Type	05	Coupon Type	52	Using UPPERCASE letters, print the first three letters of the taxpayer's last name.	
RESPONSIBLE PARTY SAMPLE					
123 E MAIN ST				SAM	
COLUMBUS		OH	43215-5207	ID Number	

**Note:** Pay online at [tax.ohio.gov/OHTAX](http://tax.ohio.gov/OHTAX)

**Make payment payable to:** OHIO TREASURER OF STATE  
**Mail to:** OHIO DEPARTMENT OF TAXATION  
P.O. Box 1090  
Columbus, OH 43216-1090

**Amount of Payment** \$ 594.76

447 1 05 9 00000001482061223 3 52 1 0000 0 222