

Ohio Individual Income Tax Failure to File Notice

Did you receive an Ohio Individual Income Tax Failure to File notice (ITDQ0009) from the Ohio Department of Taxation (ODT) advising you that we did not receive an Ohio Individual Income tax return (Ohio form IT 1040)?

Starting October 31, 2019, ODT began sending notices to taxpayers based on information provided by the IRS that a federal income tax return was filed using an Ohio address; therefore, we presume the taxpayer is an Ohio resident and thus should have filed an **Ohio form IT 1040**.

In order to complete your Ohio filing requirements and resolve this issue, follow the instructions for the OPTION below that best fits your situation:

Option #1 – If you were NOT a resident of Ohio during the calendar year identified on the notice and:

You were a resident of a state other than Ohio, please provide either:

- 1) A copy of the state income tax return(s) filed with that state and copies of all W2s and/or 1099s; or
- 2) Copies of all W2s and/or 1099s and one form of documentation as listed on the back of the notice, if the state you were a resident of does not have an income tax.

OR

You used an Ohio address for one of the following reasons:

- 1) Military non-resident and/or spouse was stationed in Ohio; or
- 2) Mailing purposes only

Then file Ohio form IT 10 Ohio Income Tax Information Notice found at tax.ohio.gov under the Forms tab.

Option #2 – If you were a full-year or a part-year resident of Ohio during the calendar year identified on the notice:

File Ohio form IT 1040 electronically for free at tax.ohio.gov under the Individual tab, by selecting “File Now” using Income Tax Online Services. You may instead file via paper by mail. Forms can be obtained at tax.ohio.gov. Include all W2s, 1099s and payment (if applicable).

Option #3 – If you previously filed your Ohio form IT 1040:

Verify the Social Security number(s) on the return(s) is/are correct. If not, inform us in writing of the correct Social Security number(s).

Send all the following required information by fax to 1-206-333-1771 or by mail:

- 1) Confirmation number(s) or a copy of the return(s) plus all W2s and/or 1099s;
- 2) A copy of the Failure to File notice; and

3) A copy of the cancelled check (front and back) or electronic payment confirmation number(s), if applicable.

Failure to file your Ohio IT 1040 and/or pay the tax due may result in further collection action that may subject you to substantial interest and penalties as prescribed by Ohio law:

- The interest rate on any unpaid tax due is set annually. For a complete list of the annual certified interest rates, please visit tax.ohio.gov and click on the Individual tab then click interest rates.
- Late payment penalty is double the interest rate.
- Late filing penalty is the greater of 5% of the tax due or \$50.00 for each month the return is late, up to a maximum of 50% of the tax due or \$500, even if the late-filed return results in a refund.

Please respond within 21 days to avoid further collection actions.

If you have questions, you may respond by clicking “Email Us” under the word Contact on ODT’s website tax.ohio.gov or if you wish to speak to an ODT representative, call 1-888-405-4091.